



# *Operations Manual*

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# **TCN Foundations**

**A National Program of the  
Trust Counselors Network, Inc.**

## **Operations Manual**

*Running a TCN Foundation*

**The Trust Counselors Network, Inc.**

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# “TCN Foundation”

## A National Program of the Trust Counselors Network, Inc.

### Operations Manual Running a TCN Foundation

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# Trust Counselors Network, Inc.

## **Trust Counselors Network purpose:**

Trust Counselors Network, Inc. is an outgrowth of both a need and an idea stemming from the desire of the Trust Counselors Network, Inc. to provide charitable services to the public and particularly to be a conduit of funds to facilitate the philanthropic dreams and goals of donors.

Our purpose is to provide American families with the necessary tools to establish a unification of people through rebuilding the family unit, the spirit of community and the original values of America. Thus we witness people and communities across the nation working together in collaboration with people in business and professional advisors, who provide the necessary skills.

TCN facilitates family restoration through common cause and service building a stronger foundation, which in turn serves the public benefit of America. Through benevolence, charitable works, education, religion, science and health TCN will help to provide the American family with opportunities for giving and creating a worthwhile legacy and heritage for generations to come.

## **How Trust Counselors Network Operates:**

A. Through expediting and facilitating the conduct of charitable activities and giving on behalf of charitably minded families, groups, churches and individuals, TCN provides support at a minimal cost to the founder.

B. Through the consolidating of administrative work of many foundations TCN helps to eliminate the need for each foundation to spend time and funds on legal work, accounting, government filings and other related support and staff.

Trust Counselors Network, Inc., operates under the acronym of CRESH which is popularly used for describing the tax-deductible and tax-exempt activities through Charitable activities, Religious activities, Educational activities, Scientific and Health activities.

A TCN applicant's charitable foundation actually becomes an integral part of Trust Counselors Network, Inc., and is a subsidiary of the Trust Counselors Network. The tax ID number of Trust Counselors Network becomes the tax ID number of your project. The tax-exempt status of TCN becomes the tax-exempt status of your project. Neither TCN nor the IRS looks at the charitable projects under TCN as "their" or "your" charitable foundation, but as its own. This concept is the key to TCN's existence and success, and must be grasped by every new applicant and donor.

TCN provides three distinct types of relationships, depending upon what you are trying to accomplish.

1. **Field of Interest Foundation (FOI)** \$285 annual fee – Donations must come from others, not the founder(s). Founders may derive income for FOI services.
2. **Personal, Family or Business Foundation (FDN)** \$285 annual fee – The founders are the donors for this type of foundation and may not derive personal benefit. This type of foundation functions like a community donor-advised-fund.
3. **Foundation Development Program (FDO)** \$495 annual fee – You become a Philanthropic Development Officer (PDO) and have a Field of Interest Foundation with a Web Site, and benefit financially based on forming foundations or referring PDO's.

Some donors support their church or other favorite charity, through TCN. Some donors request funds be used to pay the expenses of their CRESH projects in which they themselves are active. Some donors contribute life insurance policies, trusts of various sorts and bequests in their wills so as to provide an endowment for their favorite work or charitable organization after their passing. TCN meets a variety of needs, serves a variety of purposes, engages in a variety of activities, and fulfills a variety of dreams.

TCN conducts all of its charitable activities in strict compliance with every provision of charitable law. Many donors and applicants are not well versed in the complexities of tax law and IRS requirements. TCN offers multi-media and personal training to teach and to educate our donors in what they can and cannot do with their projects. We supervise every donation and every distribution and conduct field audits for the purpose of ensuring that no infraction or special treatment is ever permitted. We can all go about our charitable endeavors not only expeditiously and economically, but also with confidence.

The management and the Board of Directors of Trust Counselors Network, Inc. wish to extend our welcome to you as a project under the TCN umbrella. We encourage you to share your dream and the vision and that of Trust Counselors Network, Inc. Through sharing we let our light shine so that others may follow. What a wrong we would commit if given an opportunity of value and not give it away to others in need. Who puts a candle under a basket where others cannot enjoy the light? Just as the Gospel of John says “ For God so loved the world that he gave his only begotten son, whosoever believe upon him shall not perish but have everlasting life”. Like wise we now have an obligation to pass on what we have been given.

With this I wish you success in your charitable endeavors as we work together making our world a better place.



Chairman

Trust Counselors Network, Inc.

# Trust Counselors Network, Inc.

## Section A

### “Policies and Procedures”

#### **Beginning a Trust Counselors Network Project:**

The TCN application process begins with the completion of the Application Form (see Forms Section). The purpose of the application is to gather personal contact information and learn about your charitable purpose. The Agreement is used to share with you some of the most important and mandatory rules governing projects at TCN.

There are two different types of charitable programs under TCN. They are:

- Field of Interest Foundations (FOI)
- Personal, Family or Business Foundations (FDN)

**The Field of Interest Foundations (FOI)** are characterized by the many frequent contributions donated into the account and the frequency and the number of distributions disbursed out for the purpose of conducting charitable activity. Also, the founder participates and actively fills an important roll in the day-to-day activities of the projects. The founder not only personally makes substantial work contributions to the charitable projects but also is quite often active in raising funds from donors. This type of project will usually have an Advisory Board to contribute ideas and funds to the cause.

Examples of the kind of activities a founder can manage include care for the elderly; teaching crafts, teaching skills to children and adults; providing emergency and other health related care, providing equipment to communities, hospitals, etc.; distributing religious or other educational materials; lecturing, teaching and preaching, singing, creation and production of musical events and other religious ministries; counseling and other support services; awarding scholarships and incentives, such as monetary prizes, for academic excellence, athletic and other skills of achievement.

These are operating projects and generally require more communication with TCN National Office due to the frequency and the volume of donations going into the fund and the disbursements going out.

**The Personal, Family or Business Foundations (FDN)** are set up for the purpose of funding charitable activities and or organizations in the future. The founder(s) is/are the primary donor(s). Typically this type of project is funded by cash, stock, real estate, life insurance, trusts, wills or though other gifts of the donor through his or her lifetime, or from personal fund-raising efforts. This type of foundation is very similar to a community donor-advised-fund or a private foundation.

While these characteristics are typical, they are not exclusive. Many projects have a combination of both project and endowment within them and operate both current activity and build for the future, hence the “family legacy”. This kind of versatility and flexibility is one of the big reasons every donor who has a generous heart should come to TCN to establish his or her own project.

A third possibility is where someone has already established an organization, either a public or a private foundation, and have come to the realization that to entrust its administrative back office work it's funds and other assets to a larger organization is advantageous. They can focus on the charitable goals and not the administrative detail of running an organization. TCN's extensive experience in charitable work and its economical and efficient method of operation allows an existing 501 (c) 3 organization to close their administrative nightmares and turn the work over to TCN. In the case of the Private Foundation they too can enjoy the vast number of privileges afforded the Public Foundation by moving their operations to TCN and closing the down the private organization with a final form 990.

## **Privileges and Responsibilities of a Foundation:**

Your relationship with TCN is a very serious one. It is basically a legal relationship based on strict compliance with the law, IRS codes and regulations, and TCN policies by all persons involved.

This means that you enjoy certain privileges made possible by the unique structure and operation of TCN. You are responsible to comply with all laws, codes, regulations and policy which governs TCN.

Words such as project foundation, family foundation, trust, institute, and ministry are not just words which have a restricted legal meaning. They can be incorporated into the name of your charitable program.

The person who establishes a Personal, Family or Business Foundation (FDN) is considered the principal and chief person responsible for the activity of that project.

The following are some of the rights and privileges of the applicant as the manager of a project with TCN:

- To select the name by which the project shall become known.
- To decide the charitable purpose, scope and goals of the project.
- To change goals and the name when you feel it should be done.
- To recommend a disbursement from the funds held by TCN for the purpose of carrying out the charitable purpose and activity. The TCN board has final authority over disbursements.
- To entrust your project and its work to another individual during your life time or to pass it on to future generations, in a legacy, with written instruction to do so.
- To bring to the attention of the TCN board or the Regional director all problems that develop with regard to project activities.

## **TCN's Tax Status**

Your foundation is a project of the Trust Counselors Network, Inc. (TCN). TCN had its first organizational meeting in September, 1990, and was formed as a Pennsylvania not-for-profit corporation in 1992. Our status became final as a 501(c)(3) organization under Section 501(a)(2) on September 24, 1993. TCN is a publicly supported organization described in section 509(a) (1) and 170(b) (a) (A) (iv) of the code.

## **Tax Status of your Account**

The Tax-exempt status of your project is that of TCN. By your project being accepted as an integral part of our organization, signified by receiving your Acceptance Letter and Certificate from Trust Counselors Network, Inc.

TCN's only official government-issued number is the number for the Parent Charity, which is the employer's tax ID number for the Trust Counselors Network, Inc.

**23-2679128**

This is the one and only number that the IRS uses to identify The Trust Counselors Network, Inc. for all purposes.

## **Structure of your Account**

Your account is a project of TCN, similar to a department of a business. All activities are subject to the rules stated in this guide.

## **Costs of Service**

TCN charges an annual administration fee of 1%, billed quarterly. This fee is for the cost of establishing the project account and preparing all printed materials for each new applicant. TCN also charges a development fee of 1.25% on all donations to TCN foundations. The fee for "gifts in kind" will be determined on a case-by-case basis

## **Sponsors and their role in the work of a project:**

There are a few hard and fast rules governing the work of a Sponsor. (sometimes called a Philanthropic Development Officer (PDO)). Their relationship with each project is different.

The sponsor/PDO introduces a donor applicant to TCN and then guides him or her in the application process with TCN and setting up the project. This often entails a period of education and guidance in which the initial subjects are covered:

- Various pertinent sections of the IRS code
- TCN Policies and Procedures
- Covering the content of the this manual "Running a TCN Foundation"

After which the sponsor will also instruct you in receiving donations and reviewing the requests for disbursement, insuring proper documentation and legitimacy and validity of each request. In many cases the sponsor will refer you to the Regional Director or to TCN National Office to ensure proper handling of transactions.

Sponsors/PDO's are able to give good tips with respect to fund raising, promotional efforts, and other public relations strategies.

The sponsor/PDO should be regarded as the applicant's partner and helper in establishing an Advisory Board, and assisting in reaching his charitable goals.

Although the sponsor/PDO is neither an employee nor agent of TCN, he or she is vitally interested in the charitable giving and charitable activities of your project and there should be a close relationship between you, the sponsor and TCN.

# Trust Counselors Network, Inc.

## Section B

### “Operations”

#### Deposits and Disbursements to your project at TCN

Deposits, all donations of cash, checks credit cards and all non-cash gifts such as securities, land, vehicles, equipment etc... must be sent to TCN for the benefit of the individual projects. In order for a complete gift to have taken place, with a tax donation receipt being issued, all checks, cash and credit card information must be sent directly to the TCN Administrative Offices located at...

Trust Counselors Network, Inc.  
190 Bethlehem Pike, Ste. One  
P.O. Box 605  
Colmar, PA 18915

The deposit form is required to be completed correctly. The TCN administrative staff turns around all donation receipts and disbursements as quickly as possible. (*See the "Forms Section" at the back of this manual for the Transaction form*)

Each charitable project is operating as a “branch office” and every donation should be received by the branch office and then submitted to the administrative office as one collective deposit to the specific project.

TCN will not authorize disbursements of any funds or non-cash assets from any project to advance atheism, violence and any activity which is contrary to the giving policies of the United States of America or any other activity deemed by the Board to be contrary to the welfare of its citizens or land.

TCN will not engage in lobbying efforts of any kind. Since there is such a fine line between lobbying and educating the public any materials, printed or otherwise, must be approved by TCN. It is one thing to educate the public by showing both sides of an issue with the pro and con sides, and it is important for people to understand the American “right to vote” and understand what they are voting for, but not to the extent of slighting or putting an opponent in a negative light.

TCN supports projects whose focus is in assisting charitable, religious and educational activities in foreign countries. However, when the United States bans gifts and the flow of funds to a specific country, we too, as a US Corporation, will not support any activity or disburse any funds to that country.

Examples of approved charitable expenditures include the following:

Payments for services rendered in the fulfillment of the charitable cause  
Payment for goods and services to vendors

Reimbursement to an individual for charitable program expenses  
Donations to qualified churches and charities  
Grants and scholarships to approved recipients, based upon TCN rules.

There are “special needs” that we will undertake with special application and Board approval, such as:

- Medical Assistance
- Benevolence
- Certain overseas adoptions
- Housing for Ministers of the Gospel who are certified, licensed or ordained
- Other areas that are approved by legal counsel are within the IRC and the TCN Board approvals. (*See the "Forms Section" at the back of this manual for specific use forms*)

### **Receiving of Gifts and Donation Receipts**

Upon receipt of a gift the TCN staff will record the gift, deposit the gift, and credit the account in the accounting systems, as well as generate a donor receipt for the gift when the gift value exceeds \$250.00 (IRC). We make copies of all checks, which exceed the \$250.00 value. However, please note that you as a donor / manager should record and provide thanks to each and every donor for each and every dollar donated into your project. These gifts are generally considered the life blood of the charitable project; thus every donor and every gift is important – treat them as such with a “thank you” and a newsletter of your activities and progress.

### **Non-Cash Gifts**

The list below shows the types of non-cash gifts generally accepted by Trust Counselors Network, Inc. Special instructions may be required but the donor should always consult with his or her tax consultant for possible tax consequences regarding their gifts. UBIT (unrelated business income tax) issues will be addressed with each gift and TCN is not under any obligation to accept a gift if deemed to create this situation, or any other unfavorable event or condition for the TCN organization.

#### *Equities*

Publicly traded securities are held in one of two forms – either certificate or “street name”. Certificated shares are actual certificates held in the owner’s possession.” Street name” shares are held for the owner in a brokerage account. A Third Party Release Form and an Irrevocable Stock/Bond Power Form must accompany any certificates being donated to TCN. Securities held in street name can be directly transferred into the TCN Brokerage account.

#### *Closely Held Corporation stocks*

We will only accept this type of gift when accompanied with a “buy back” agreement. These gifts require an independent qualified appraiser’s valuation.

### *Mutual Funds*

We accept these gifts. For ease of processing and a quick and pain free transfer you will need to let us know where the mutual funds are held. We will then ask that they be transferred to our brokerage relationship. If a lateral transfer is possible we will accept it. If the gift is proprietary, after liquidation and transfer, a comparable holding can be negotiated. Or all can be sold and the funds can be placed into your account. With gifts greater than \$20,000 in value we will allow these to be held in equity form inside our brokerage firm

### *Insurance Policies*

We will accept the donation of insurance policies where TCN becomes the owner and the beneficiary. Where there are subsequent premium payments required to sustain the policy, we will allow charitable contributions to the account for payments of premiums. No loans against CSV may be allowed, as this takes from the benefit of the intended recipient - the project!

### *Vehicles*

There are four possibilities with many different types of vehicles (cars, trucks, motorcycles, boats, airplanes).

How will the vehicle be used? If it is to be used and maintained by the project the title must reflect the ownership by Trust Counselors Network, Inc. but may include the foundation name secondarily. (E.g., Trust Counselors Network, Inc. ITF-Your Project Name) We require proof of insurance naming TCN as owner and insured. We require monthly reports telling us the nature of use and any personal use of the vehicle. **You must list this information on the Non-cash Gift Form.** Any violation or misuse may cause TCN to re-evaluate the ownership of the vehicle. An example of needed information in this report would be: Do you intend to carry passengers, are these passengers minors, where will you be carrying them, do you have parental authorization forms signed and are you carrying insurance information for these passengers (especially minors), has a waiver been signed by an authorized parent or guardian allowing you to act on their behalf and releasing TCN from any harm in the event of an accident or an incident. Complete a third-party appraisal and Form 8283 and send to TCN for signature to establish the donor's tax deduction. TCN will forward this form to the donor.

Second, your intention is to sell the vehicle for the proceeds and deposit the funds into the foundation account. We would not require re-titling into TCN's name assuming the sale is imminent. Do not drive the vehicle. The donor should sign the title but leave the buyer blank. Complete a third-party appraisal and Form 8283 and send to TCN for signature to establish the donor's tax deduction. Once the vehicle is sold, you must complete a Form 8282 (for disposal of donated property) and send to TCN for signature. Payment for the vehicle should be sent to us for deposit into your account.

Third, if the vehicle donated as a prize in a raffle or other fundraising event, the present owner of the vehicle should complete an IRS Form 8283. We do not require a re-titling into TCN's name first. Do not drive the vehicle. Once the winner is chosen, we will require a completed W-9 Form from the winner to report the prize as taxable income. Once the vehicle is raffled, you must complete a Form 8282 (for disposal of donated property) and send to TCN for signature.

Fourth, if a vehicle is donated and will be given to a Grant recipient, we would not require a re-titling into TCN's name. Do not drive the vehicle. TCN requires that a Grant Form be filled out and sent to us for review. The vehicle may then be given to the grant recipient. Re-titling and insurance will be the responsibility of the grantee.

In all cases, if the item is valued at more than \$500, a third-party appraisal and IRS form 8283 must accompany the gift before it will be recorded and subsequently received.

### *Real Estate*

Real Estate, like vehicles, can be held for foundation usage or sold for the proceeds. Either way a new deed will need to be recorded in your local courthouse. TCN Management must approve each gift of real estate before gifting. There are circumstances under which TCN may not want to accept the gift, such as environmental issues, liens and encumbrances.

In all cases, an appraisal and IRS form 8283 must accompany the gift before it will be recorded and subsequently received.

### *Collectibles*

TCN may accept these gifts if the donor can show the justification for accepting such gifts. In all cases an appraisal and IRS form 8283 must accompany the gift before it will be recorded and subsequently received.

### *Other Gifts*

There may be other non-cash gift items not covered here. Please contact us with any questions you may have regarding any and all gifts and we will do our best to serve you and your project.

### Take Note

All gifts to your foundation are important to us. Your completion of the necessary forms as requested, indicating exactly what you desire to happen with your gift, will assist us in the completion of the gifting process. TCN will take no responsibility for fluctuations in the market value of any asset of any kind and will take no responsibility for a lack of clearly written and understood instructions.

### **Bank Accounts**

Under no circumstance is a project permitted to open, to have, or to operate a local bank account, merchant account or investment account. This clearly violates IRS rules as well as those of TCN. The discovery of a local bank account would be cause of termination of a foundation project. The reason for such strong language and rules is that we do not wish to jeopardize all of the accounts and TCN's tax status as a non-profit because of a mistake made by one project manager in not understanding or adhering to the policies or rules in this matter.

## **Petty Cash Funds**

On occasion a need may arise for a project to have Petty Cash on hand. This generally is no more than \$100.00 at any given time and is reconciled on a monthly basis. The project manager must demonstrate the need for such a fund. *(See the "Forms Section" at the back of this manual for forms)*

## **Consultants and Compensation**

TCN will consider payment for services rendered by an individual to a project. At years end an appropriate 1099 will be issued to the recipient and to the IRS reflecting the total of all payments for service during the course of the year. *(See the "Forms Section" at the back of this manual for forms)*

## **Scholarships and Grants**

TCN allows Grants and Scholarships to needy or qualified individuals who are not related by blood or by marriage. There are qualification rules for grants and scholarships, which must be adhered to by the receiving school or individual. *(See the "Forms Section" at the back of this manual for forms)*

## **Raffles**

Raffles and auctions can be a good way of raising funds. Raffles may be subject to legal restrictions in your community, so you need to verify that what you are going to do does not violate the law or any other restrictions in the community.

## **Auctions**

Auctions are generally conducted at an event, sometimes to honor someone in the community or perhaps it is an annual dinner. Dinners can be to give awards to employees or members of the community, but they are a good time to conduct either a "silent auction" or a "live auction", or both. You should plan the nature of the auction to suit the attendance. A lot of funds have been raised with auctions, and you should take advantage of some of the ideas we can give you at the home office.

## **Benevolence or Medical Assistance**

Complete the appropriate Benevolence or Medical Assistance form in instances where an individual needs financial assistance. Read over the form, complete it and submit to TCN before committing to a potential recipient to assist. *(See the "Forms Section" at the back of this manual for forms)*

## **Foundations and survivorship**

Keep in mind that your foundation can go on into perpetuity. You will need to prepare a simple letter of instructions and mail it to TCN Headquarters with instructions as to whom you want to take over the leadership functions of your foundation. You can specify the date and circumstances when you would like to have the transition occur. Certainly, you would want to designate one or more persons to take over should you become disabled, and/or at your death. But you can put other circumstances in the letter to give TCN instructions on the transition. Please make sure that there is one person specifically designated to make the final decisions.

# **Trust Counselors Network, Inc.**

## **Section C**

### **“Creative Uses and Ideas”**

“My People perish for lack of vision” is more than just a nice saying in the Holy Scriptures. It points to the fact that God knew that his creation needed a plan, a goal, something worthwhile doing that would stretch people and allow them to grow mentally and spiritually. This is why men and women are driven to achieve, create, become, and do.

These are the Dreamers of the world. Where would we be had it not been for the great Dreamers such as Newton, the Wright Brothers, Alexander Graham Bell, or the King’s and Kennedy’s of the world. You can help the world too! You can do it in your own way.

A foundation founder once told us that he didn’t expect to change the whole world. He just wanted to change his little corner of it. He actually went on to do bigger things than anyone would have expected, because “dreams” are contagious. Other people joined in to help him, and also to do the same thing in other communities.

Whatever you want to do, do it with a “passion”. Others will join with you if you have a “passion” and they will follow your lead.

From time to time, we want to get people together to share their creative ideas and the uses that they have created for their foundations. We will be looking for people like you to help organize these meetings in your areas. If you have an interest in doing this, please let us know.

# **Trust Counselors Network, Inc.**

## **Section D**

### **“Fund Raising”**

Preparing a section of Fundraising is a never-ending task, because fundraising is a never-ending task. There are so many ways to raise funds that we will only be able to touch on the basics in this section.

Many foundations develop a regular revenue stream from providing services to the community. This type of cash flow generation does not come under the category of fund raising, but should not be neglected. The difference is simple. If you provide a service to people in the community, the money they pay to you is generally not tax deductible, because it is not a gift with nothing expected in return. The fact that you receive payments for services provided does not mean that you have become a profit-making organization. All that is required is that you are providing a service to the community (public) that is of a charitable nature.

Fund-raising is generally put into two categories: Current and Future

Current giving includes all gifts that are solicited and received as completed gifts in the current year. This can include gifts of cash, personal property, including collectibles, real estate, stocks and bonds, and any number of other kinds of gifts. These gifts can be sought by personal solicitation, mailing, dinner meetings, outings, advertising, TV and Radio requests, etc.

Future gifts are generally gifts that you solicit for delivery to the foundation later than the current giving year. This is usually referred to as a Deferred Gift, and the process of encouraging people to make a Deferred Gift is called Planned Giving. However, simply having someone tell you that they expect to give you money three years from now does not count as a Deferred Gift.

To characterize a Deferred Gift as a Planned Gift requires that there be some form of written commitment by the donor to make the gift. Sometimes this commitment may be conditional, or the donor may reserve the right to change their mind. The most basic of all deferred gifts is one that is made in the Last Will and Testament of the donor. This means that the foundation will receive a specified gift at the death of the donor, assuming that they have not changed their Will, or created a new one.

Other Deferred or Planned Gifts include legal devices such as Trusts and Annuities. There is a wide variety of Charitable Remainder Trusts that a donor can establish. They can also establish a relationship with TCN to create a Charitable Gift Annuity. This is simply an agreement that in exchange for a certain amount of money, TCN will make payments to the donor for the rest of the donor's life. These are extremely easy to establish, and very popular among retired individuals who are seeking a high rate of return and guaranteed lifetime income.

# **Trust Counselors Network, Inc.**

## **Section E**

### **“Legal Documents”**

A copy of the Tax Exempt Status Letter from the Internal Revenue Service is available upon request. Simply send us an email or fax request and we will send it to you.

# Trust Counselors Network, Inc.

## Section F

### “Forms”

The following list refers to a TCN form and its proper usage. This list will be expanded from time to time as need arises. Please visit our website [www.trustcounselors.org](http://www.trustcounselors.org) to download forms needed. At any time should you have any questions regarding the proper usage of a particular form always refer to your sponsor first for the answers? Remember they are your first line of information from TCN Headquarters

#### **Forms List:**

##### New Project Check List

*Review and complete this form when forming a new project, then sign and send to TCN for placement in your File.*

##### Project Activity Report

*Complete this form to report all project activities, then sign and send to TCN for placement in your File.*

##### Transaction Transmittal Form

*Use this for depositing donations into your project; also use this for requesting funds from your project account, sign and send to TCN for placement in your File.*

##### Non-Cash Gift Form

*Complete this form with the gifting of any non-cash gift to your project. Signed form must accompany the gift and/or the documentation of the gift.*

##### IRS Forms 8283 / 8282

*Use this form when a non-cash gift whose value is in excess of \$250.00. Note there are exceptions to this rule so please read the form carefully.*

##### IRS Form W-9

*Use this form when requesting any payments to any non corporate entity.*

##### Scholarships Program Criteria and Application

*Use this form when requesting any kind of grants or Scholarship monies to be paid to a school for a specific student (after all criteria have been met).*

**Benevolence and Medical Assistance Request**

*Use this form when requesting either Benevolence or Medical Assistance to an individual (after criteria has been met).*

**Raffle and Auction Request Form**

*Use this form when your foundation is considering holding a raffle or auction.*

**Successor Instructions Form**

*Use this form to name a successor director manager to your foundation.*

**Foundation Travel Form**

*Use these forms when you need to travel on behalf of your foundation. Note there are exceptions so please read the form carefully.*

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## New Project Check List

(09082011)

Complete this form and send to TCN for placement in your Master File

Project Name

Account #

Address, City, State, Zip

Phone

Email

Initial here

I understand that my project is an integral part of Trust Counselors Network, Inc. and that I do not need to file any returns with the state or with the federal government.

I understand that my project is considered a non-profit, tax-exempt project under the TCN umbrella and the name of Trust Counselors Network, Inc. must appear on all printed material or on any websites.

I understand that I am responsible for all fund raising activity and that all collected funds must be submitted to TCN.

I understand that no bank accounts, investment accounts, obligations of any sort including credit card, rents, leases, consulting arrangements or salaries may be obtained, created or opened.

I understand that my project is exempt from all federal income taxes but any purchases made for my foundation may not be exempt from state sales taxes. This is a state-by-state matter that I must take up with my state, but must be reviewed by TCN before submission.

I understand that TCN will not allow W-2 wage employees at this time and that all payments to individuals other than those considered reimbursement or benevolence and grants will receive a year-end 1099 form.

I understand that when the funds run out in my foundation project no disbursements will be made.

I understand that as project manager I may make recommendations regarding distributions from the account but that the TCN board of directors retains final authority.

I understand that I am responsible for receipting and communicating with all of my donors but that TCN will (by law) receipt all gifts of \$250.00 or greater whether cash or non-cash.

I understand that I am responsible for keeping TCN informed with a monthly Activity Report as to my activities, fund raising plans, grant proposal editing, marketing ideas, printings and creations and literature by sending a copy to TCN for approval.

Project Manager Name

Signature

Date



190 Bethlehem Pike, Ste. One  
P.O. Box 605  
Colmar, PA 18915  
215.822.6601 - 800.822.6711  
F: 215.997.9545  
[www.trustcounselors.org](http://www.trustcounselors.org)

---

## Project Activity Report

(09082011)

Complete this form to report all project activities and send to TCN for placement in your Master File

Project Name

Account #

Address, City, State, Zip

Phone

Email

Please describe the activities of your project. This report should include all activities, including any travel, contacts, projects and activities, which you undertook to further your charitable purpose.

Project Manager Name

Signature

Date

## Transaction Transmittal

(09072011)

Project Name

Account #

Address, City, State, Zip

Phone

Email

**Deposits:**

**Total Number of Items**

**Total amount of this deposit (all checks and or cash)**

- Always make copies of all checks to be deposited into your account. Please record that amount on the line above for the total amount of deposit.
- Note, all deposits must clear the bank before funds can be drawn against them.
- Note, any foreign currency checks whether in US dollars or not will be held until it is cleared by the bank with correct amount of the actual cleared amount.
- TCN will receipt ALL gifts.

**Donors:**

**Disbursements:**

1. Please make a check payable to

Address

City, State, Zip

Description for/of Disbursement:

TCN GL code:

Amount of Check

2. Please make a check payable to

Address

City, State, Zip

Description for/of Disbursement:

TCN GL code:

Amount of Check

**Note**

- If you need more space to describe the reasons and rational for the disbursement please attach additional pages.
- You must provide original documentation and receipts when requesting funds.
- You must describe how this expenditure will assist in your charitable purposes.
- Only project managers can request disbursements.
- TCN Board of Directors will receive and approve or disapprove, or request additional information for disbursement requests.
- Always review TCN Manual on governing rules that mat apply to your specific request.

<b>GL Codes most commonly used</b>	
<b>Description</b>	<b>Code</b>
Benevolence (see application rules)	5005
Capital Expenses (large)	1500
Contract Labor (1099)	5010
Donations to other Charities	5015
Equipment Purchases (small)	5020
Fund Raising (by event)	5025
Grants & Scholarships	5030
Honorariums	5035
Insurance Costs	5040
Miscellaneous Expenses	5045
Office Expenses	5050
Printing	5055
Productions	5060
Publications & Media	5065
Rent & Utilities	5070
Retreats & Meeting	5075
Taxes & Fees	5080
Telephone & Web & Internet	5085
Travel	5090

Project Manager Name

Signature

Date

---

## Non-Cash Gifting

(09082011)

This form must be submitted to TCN when any non-cash gift is being donated.

Project Name

Account #

Address, City, State, Zip

Phone

Email

**What is the Gift** - Please describe in detail what is being gifted, e.g. **Vehicles** (year, make & model), **Securities/Mutual Funds** (number of shares, name & symbol)

### When was the Gift Donated:

**Where is the Gift** – if the gift is securities or other investment instruments, where are they? Are they being sent to TCN’s Brokerage account? If the gift is being sent to TCN’s brokerage account contact TCN directly for instructions. Certificates must be sent to TCN directly with Third Party Releases and Irrevocable Stock/Bond Power forms sent along.

**Your Instructions** – what would be your recommendation concerning the gift - should we keep it, sell it, etc.

**The Value of the Gift** – If the gift is publicly traded securities the “mean” or “average of the days high and the days low” of the stock price is used as the gift value. For mutual funds “the date of gift” closing value is used. For all other items with a value greater than \$500.00 an appraisal is required.

**IRS Form 8283 and 8282** - the IRS requires that an 8283 form be submitted with the donor’s individual tax return in order the donor to claim a tax deduction for a non-cash gift with a value of \$250.00 or greater. Further, the IRS requires that an 8282 form be submitted to the donor and to the IRS should the charity sell the gift within two years of the gift date. Both of these forms can be found in our forms section and should be completed by the donor and/or with the help of the Sponsor, and then submitted to TCN for approval before giving to the donor.

Project Manager Name

Signature

Date

Donors Name

Donor Signature

Date

TCN Sponsor Name (optional)

Sponsor Signature

Date

TCN Approval

## Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**  
 ▶ **See separate instructions.**

OMB No. 1545-0908

Attachment  
 Sequence No. **155**

Name(s) shown on your income tax return

**Identifying number**

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

**Section A. Donated Property of \$5,000 or Less and 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).

**Part I Information on Donated Property**—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
<b>A</b>		
<b>B</b>		
<b>C</b>		
<b>D</b>		
<b>E</b>		

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

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

**Part II Partial Interests and Restricted Use Property**—Complete lines 2a through 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).

**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_ . If Part II applies to more than one property, attach a separate statement.

**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_ .  
**(2)** For any prior tax years ▶ \_\_\_\_\_ .

**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) \_\_\_\_\_

Address (number, street, and room or suite no.) \_\_\_\_\_

City or town, state, and ZIP code \_\_\_\_\_

**d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_

**e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

**b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .

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

Name(s) shown on your income tax return	Identifying number
---	--------------------

**Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

**Part I Information on Donated Property**—To be completed by the taxpayer and/or the appraiser.

- 4 Check the box that describes the type of property donated:
- |  |  |                                     |
|--|--|-------------------------------------|
| <input type="checkbox"/> Art* (contribution of \$20,000 or more)   | <input type="checkbox"/> Qualified Conservation Contribution | <input type="checkbox"/> Equipment  |
| <input type="checkbox"/> Art* (contribution of less than \$20,000) | <input type="checkbox"/> Other Real Estate                   | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Collectibles**                            | <input type="checkbox"/> Intellectual Property               | <input type="checkbox"/> Other      |

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

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

**Note.** In certain cases, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

  

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
				(h) Amount claimed as a deduction	(i) Average trading price of securities
A					
B					
C					
D					

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

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

Signature of taxpayer (donor) ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Part III Declaration of Appraiser**

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

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

**Sign Here** | Signature ► \_\_\_\_\_ Title ► \_\_\_\_\_ Date ► \_\_\_\_\_

Business address (including room or suite no.)	Identifying number
--	--------------------

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

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

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

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

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date

**Donee Information Return**  
 (Sale, Exchange, or Other Disposition of Donated Property)

▶ See instructions.

**Give a Copy to Donor**

**Parts To Complete**

- If the organization is an **original donee**, complete *Identifying Information*, Part I (lines 1a–1d and, if applicable, lines 2a–2d), and Part III.
- If the organization is a **successor donee**, complete *Identifying Information*, Part I, Part II, and Part III.

**Identifying Information**

<b>Print or Type</b>	Name of charitable organization (donee)	Employer identification number :
	Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
	City or town, state, and ZIP code	

**Part I Information on ORIGINAL DONOR and SUCCESSOR DONEE Receiving the Property**

<b>1a</b> Name of original donor of the property	<b>1b</b> Identifying number(s)
<b>1c</b> Address (number, street, and room or suite no.) (P.O. box no. if mail is not delivered to the street address)	
<b>1d</b> City or town, state, and ZIP code	

**Note.** Complete lines 2a–2d only if the organization gave this property to another charitable organization (successor donee).

<b>2a</b> Name of charitable organization	<b>2b</b> Employer identification number :
<b>2c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>2d</b> City or town, state, and ZIP code	

**Part II Information on PREVIOUS DONEES. Complete this part only if the organization was not the first donee to receive the property. See the instructions before completing lines 3a through 4d.**

<b>3a</b> Name of original donee	<b>3b</b> Employer identification number :
<b>3c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>3d</b> City or town, state, and ZIP code	
<b>4a</b> Name of preceding donee	<b>4b</b> Employer identification number :
<b>4c</b> Address (number, street, and room or suite no.) (or P.O. box no. if mail is not delivered to the street address)	
<b>4d</b> City or town, state, and ZIP code	

**Part III Information on DONATED PROPERTY**

	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 statement.)	2. Did the disposition involve the organization's entire interest in the property?		3. Was the use related to the organization's exempt purpose or function?		4. Information on use of property. <ul style="list-style-type: none"> <li>If you answered "Yes" to question 3 and the property was tangible personal property, describe how the organization's use of the property furthered its exempt purpose or function. Also complete Part IV below.</li> <li>If you answered "No" to question 3 and the property was tangible personal property, describe the organization's intended use (if any) at the time of the contribution. Also complete Part IV below, if the intended use at the time of the contribution was related to the organization's exempt purpose or function and it became impossible or infeasible to implement.</li> </ul>
		Yes	No	Yes	No	
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						

		Donated Property			
		A	B	C	D
<b>5</b>	Date the organization received the donated property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>6</b>	Date the original donee received the property (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>7</b>	Date the property was sold, exchanged, or otherwise disposed of (MM/DD/YY)	/ /	/ /	/ /	/ /
<b>8</b>	Amount received upon disposition	\$	\$	\$	\$

**Part IV Certification**

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

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

Under penalties of perjury and the penalty under section 6720B, I certify that either: (1) the use of the property that meets the above requirements, and is described above in Part III, was substantial and related to the donee organization's exempt purpose or function; or (2) the donee organization intended to use the property for its exempt purpose or function, but the intended use has become impossible or infeasible to implement.

Signature of officer \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**Sign Here** 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 \_\_\_\_\_

## General Instructions

Section references are to the Internal Revenue Code.

### Purpose of Form

Donee organizations use Form 8282 to report information to the IRS and donors about dispositions of certain charitable deduction property made within 3 years after the donor contributed the property.

### Definitions



For Form 8282 and these instructions, the term "donee" includes all donees, unless specific reference is made to "original" or "successor" donees.

**Original donee.** The first donee to or for which the donor gave the property. The original donee is required to sign Form 8283, Noncash Charitable Contributions, Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities), presented by the donor for charitable deduction property.

**Successor donee.** Any donee of property other than the original donee.

**Charitable deduction property.** Any donated property (other than money and publicly traded securities) if the claimed value exceeds \$5,000 per item or group of similar items donated by the donor to one or more donee organizations. This is the property listed in Section B on Form 8283.

### Who Must File

Original and successor donee organizations must file Form 8282 if they sell, exchange, consume, or otherwise dispose of (with or without consideration) charitable deduction property (or any portion) within 3 years after the date the original donee received the property. See *Charitable deduction property* above.

If the organization sold, exchanged, or otherwise disposed of motor vehicles, airplanes, or boats, see Pub. 526, Charitable Contributions.

**Exceptions.** There are two situations where Form 8282 does not have to be filed.

**1. Items valued at \$500 or less.** The organization does not have to file Form 8282 if, at the time the original donee signed Section B of Form 8283, the donor had signed a statement on Form 8283 that the appraised value of the specific item was not more than \$500. If Form 8283 contains more than one item, this exception applies only to those items that are clearly identified as having a value of \$500 or less. However, for purposes of the donor's determination of whether the appraised value of the item exceeds \$500, all shares of nonpublicly traded stock, or items that form a set, are considered one item. For example, a collection of books written by the same

author, components of a stereo system, or six place settings of a pattern of silverware are considered one item.

**2. Items consumed or distributed for charitable purpose.** The organization does not have to file Form 8282 if an item is consumed or distributed, without consideration, in fulfilling your purpose or function as a tax-exempt organization. For example, no reporting is required for medical supplies consumed or distributed by a tax-exempt relief organization in aiding disaster victims.

### When To File

If the organization disposes of charitable deduction property within 3 years of the date the original donee received it and the organization does not meet exception 1 or 2 above, the organization must file Form 8282 within 125 days after the date of disposition.

**Exception.** If the organization did not file because it had no reason to believe the substantiation requirements applied to the donor, but the organization later becomes aware that the substantiation requirements did apply, the organization must file Form 8282 within 60 days after the date it becomes aware it was liable. For example, this exception would apply where Section B of Form 8283 is furnished to a successor donee after the date that donee disposes of the charitable deduction property.

**Missing information.** If Form 8282 is filed by the due date, enter the organization's name, address, and employer identification number (EIN) and complete at least Part III, columns 1, 2, 3, and 4; and Part IV. The organization does not have to complete the remaining items if the information is not available. For example, the organization may not have the information necessary to complete all entries if the donor did not make Section B of Form 8283 available.

### Where To File

Send Form 8282 to the Department of Treasury, Internal Revenue Service Center, Ogden, UT 84201-0027.

### Other Requirements

**Information the organization must give a successor donee.** If the property is transferred to another charitable organization within the 3-year period discussed earlier, the organization must give the successor donee all of the following information.

1. The name, address, and EIN of the organization.
2. A copy of Section B of Form 8283 that the organization received from the donor or a preceding donee. The preceding donee is the one who gave the organization the property.
3. A copy of this Form 8282, within 15 days after the organization files it.

The organization must furnish items 1 and 2 above within 15 days after the latest of the date:

- The organization transferred the property,
- The original donee signed Section B of Form 8283, or
- The organization received a copy of Section B of Form 8283 from the preceding donee if the organization is also a successor donee.

**Information the successor donee must give the organization.** The successor donee organization to whom the organization transferred this property is required to give the organization its name, address, and EIN within 15 days after the later of:

- The date the organization transferred the property, or
- The date the successor donee received a copy of Section B of Form 8283.

**Information the organization must give the donor.** The organization must give a copy of Form 8282 to the original donor of the property.

**Recordkeeping.** The organization must keep a copy of Section B of Form 8283 in its records.

### Penalties

**Failure to file penalty.** The organization may be subject to a penalty if it fails to file this form by the due date, fails to include all of the information required to be shown on the filed form, or includes incorrect information on the filed form. The penalty is generally \$50 per form. For more details, see section 6721 and 6724.

**Fraudulent identification of exempt use property.** A \$10,000 penalty may apply to any person who identifies in Part III tangible personal property the organization sold, exchanged, or otherwise disposed of, as having a use that is related to a purpose or function knowing that such property was not intended for such a use. For more details, see section 6720B.

## Specific Instructions

### Part I

**Line 1a.** Enter the name of the original donor.

**Line 1b.** The donor's identifying number may be either an employer identification number or a social security number, and should be the same number provided on page 2 of Form 8283.

**Line 1c and 1d.** Enter the last known address of the original donor.

**Lines 2a–2d.** Complete these lines if the organization gave the property to another charitable organization successor donee (defined earlier). If the organization is an original donee, skip Part II and go to Part III.

## Part II

Complete Part II only if the organization is a successor donee. If the organization is the original donee, do not complete any lines in Part II; go directly to Part III.

If the organization is the **second donee**, complete lines 3a through 3d. If the organization is the **third or later donee**, complete lines 3a through 4d. On lines 4a through 4d, give information on the preceding donee.

## Part III

**Column 1.** For charitable deduction property that the organization sold, exchanged, or otherwise disposed of within 3 years of the original contribution, describe each item in detail. For a motor vehicle, include the vehicle identification number. For a boat, include the hull identification number. For an airplane, include the aircraft identification number. Additionally, for the period of time the organization owned the property, explain how it was used. If additional space is needed, attach a statement.

**Column 3.** Check "Yes" if the organization's use of the charitable deduction property was related to its exempt purpose or function. Check "No" if the organization sold, exchanged, or otherwise disposed of the property without using it.

## Signature

Form 8282 is not valid unless it is signed by an officer of the organization. Be sure to include the title of the person signing the form and the date the form was signed.

## How To Get Tax Help

### Internet

You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov/eo](http://www.irs.gov/eo) to:

- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;

- View Internal Revenue Bulletins (IRBs) published in the last few years; and

- Sign up to receive local and national tax news by email. To subscribe, visit [www.irs.gov/eo](http://www.irs.gov/eo).

### DVD

You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- IRBs.
- Toll-free and email technical support.
- Two releases during the year.

Purchase the DVD from National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call **1-877-CDFORMS** (1-877-233-6767) toll-free to buy the DVD for \$30 (plus a \$6 handling fee). Price is subject to change.

### By Phone

You can order forms and publications by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office. If you have questions and/or need help completing this form, please call 1-877-829-5500. This toll free telephone service is available Monday thru Friday.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . 3 hr., 35 min.
- Learning about the law or the form** . . . . . 12 min.
- Preparing and sending the form to the IRS** . . . . 15 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File* on page 3.

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note.** If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

#### **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### **Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

### **Penalties**

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

### **Specific Instructions**

#### **Name**

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

#### Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

# Trust Counselors Network, Inc.

## Guidelines for Creating a Scholarship Program

There are certain guidelines that Trust Counselors Network, Inc. has set up in accordance with the Internal Revenue Code pertaining to gifts to individuals from TCN. A payment to an individual can be justified for the services or products that he or she provides. However, if the project wishes to assist needy or deserving individuals through a scholarship, a grant, or an award program, the program **must** meet the following criteria:

1. **Bona Fide Public:** The individual must be a part of a “bona fide public”. This is a logical identifiable group that can be and is being added to. Who or what group proposed the individual to be selected?
2. **Public Criteria:** There must be public criteria that would differentiate one qualified applicant from another. The criteria must be disclosed to the public and the basis of the selection clearly defined.
3. **Sufficient Publicity:** There must be sufficient publicity so that a reasonable person might presume that the public listed above would know about the proposed award before it was made, and have a chance to apply if qualified. This can be by newspaper articles, ads, radio, TV announcements, the Internet, bulletins, posted notices or flyers.
4. **Actual Competition:** There must be a bona fide attempt to have actual competition. We need to know and have before us the applications of all those who are being considered. We need to know those who were not selected as well as those who were selected.
5. **Impartial Selectors:** The impartial selectors should be people who are not related to the applicant by blood, marriage, adoption or employment. People of unquestioned competence, impartiality and integrity must have made the selection. We need the names and addresses of the people on this Selection Committee.

Please complete the following pages well before the scholarship program is conducted or announced. This will allow the Board of Directors at Trust Counselors Network, Inc. enough time to examine and approve the proposed Scholarship Program.

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## Scholarship Program Criteria and Application

(09082011)

### Criteria:

1. Applicant must be a continuing or transfer student of College.
2. Applicant must have a minimum 3.5 cumulative grade point average.
3. Applicant must show evidence of academic achievement and campus or community service.
4. Applicant must designate one of the three fields of study listed below and may only apply once.
5. Applicant must submit the following materials:
  - Copy of the most current transcript.
  - A completed scholarship application.
  - Two (2) completed recommendation/reference forms from current or former College instructors.
  - A typed double-spaced essay of two pages addressing the topic: "How the College Has Impacted My Academic Life."

### Fields of Study:

1. You
2. Pick
3. These fields of study your foundation wishes to support

### Scholarship Award: \$ AMOUNT

It is the goal of the Larkin Family Foundation Scholarship Committee to award scholarships to as many deserving students as possible. Scholarship applicants should keep the following in mind:

- Applications are available at: "LOCATION"
- Students may apply for all scholarships for which they meet the eligibility requirements.
- Students must complete and submit applications along with all supporting documents by: "DATE and TIME"
- Submit the entire application packet to "WHERE TO SUBMITT". The committee will not review an incomplete application.
- An essay must accompany each scholarship application if required as part of the criteria.
- Falsification of any information will result in the withdrawal of any scholarship award and/or immediate forfeiture of any monetary awards.
- Failure of the student to fulfill all obligations of current coursework, or failure to enroll in a subsequent semester/term will result in the withdrawal of the award, and the student will be obligated to repay any money already received.
- All award decisions by the scholarship committee are final.
- Scholarship recipients will be notified no later than: "DATE".
- Recognition will be given to scholarship recipients: "WHERE AND WHEN".
- Recipients must show proof of enrollment in school before receiving scholarship check.

---

## Scholarship Program Application

Project Name

Account #

Address, City, State, Zip

Phone

Email

1. State Purpose of Scholarship or Grant
2. Proposed Scholarship or Award Amount: \$ One-time Yearly
3. State Criteria that Applicants must meet:
4. Identify Scholarship or Grant Selection Committee (Include names, titles, addresses & telephone numbers for each. Attach additional sheets as necessary.)
5. Create Scholarship or Grant Application. Attach copy.
6. What is the deadline for Submission?
7. When will the Scholarship or Award be presented?
8. Where is the Scholarship or Grant Availability Being Publicized?
9. Where will the Recipient be publicized? (attach copy of proposed press release)

Project Manager Name

Signature

Date

TCN Approval

# Trust Counselors Network, Inc.

## A Sample Press Release

*(You should write this on letterhead, mentioning that it is a project of "Trust Counselors Network, Inc.")*

**(PERSON'S NAME OR ORGANIZATION) RECEIVES (\$ AMOUNT) SCHOLARSHIP/GRANT FROM THE XXX FAMILY FOUNDATION, A TRUST COUNSELORS NETWORK, INC. PROJECT**

(City), (State) – (Date) – (Recipient Name) has received (an amount) scholarship/grant from the XXX Family Foundation, a project of Trust Counselors Network, Inc. The scholarship/grant will be used to (state the use briefly).

(Give details about the recipient, and their background. Include a quote from them regarding how excited they are about winning the scholarship/grant and what it means to their future, or research efforts, or how it will help them to achieve their goals.)

(Now describe in detail what your Project at TCN does, and why the scholarship/grant program was established.)

Trust Counselors Network, Inc. is a nonprofit, tax-exempt, 501(c) (3), charitable foundation. Its purpose is to undertake projects (like the XXX Family Foundation) whose purpose is to **FINISH**

(If you wish, you may include contact information about you and your project. If you have any pictures, you may include them with this press release.)

###

**FOR IMMEDIATE RELEASE**

# Trust Counselors Network, Inc.

## Sample for Grant Award MEDIA ADVISORY

*(You should write this on your Foundation letterhead, mentioning that it is a project of  
“Trust Counselors Network, Inc.”)*

### **(PERSON’S NAME OR ORGANIZATION) TO RECEIVE SPECIAL FUNDING**

(Introductory paragraph about the funded program)

Thanks to a grant from the XXX Family Foundation, a project of Trust Counselors Network, Inc., (list person or program name) will be able to address (community or social need being addressed). Please join us for a special presentation.

(If there is a community newsmaker or celebrity taking part, you may wish to include them in the lead paragraph.)

DATE: (Day of week and date)

TIME: (Both time of program and start time of actual “ceremonies or announcement,” i.e., “Event from 10-11 a.m., program comments at 10:30 a.m.)

PLACE: (Include special instructions/directions if there is a security area or specific entry point such as a parking deck or garage.)

PROGRAM PARTICIPANTS: Optional to include if there is involvement of key officials.)

INTERVIEW OPPORTUNITIES: (These can be the names and titles of specific individuals or generic, such as XXX Family Foundation representatives.”)

VISUAL OPPORTUNITIES: (Include phrases or angles about interesting photo opportunities that are part of your “event.”)

**CONTACT: (Project Manager/person/phone number)**

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## Request for Auction or Raffle Approval

(09142011)

Project Name

Account #

Address, City, State, Zip

Phone

Email

This Request is for:

An Auction

A Raffle

Date of Auction (or Date Range if a Raffle)

Location

Total Anticipated Expenses (attach a detailed Budget)

Item(s) to be auctioned or raffled (attach a detailed list if necessary)

- If items to be auctioned or raffled are donated, and the value exceeds \$500, please include the completed **IRS Form 8283 Noncash Charitable Contributions and IRS Form 8282 Donee Information Return** (for the sale of donated property) prepared for TCN's signature.
- All donated items that are valued in excess of \$5,000 require an additional appraisal (see section III of **IRS Form 8283 Noncash Charitable Contributions**).
- Check with your local authorities regarding the local laws governing these types of events. Have you complied with these requirements? Send a copy of any requirements to TCN along with this approval form. Initial

I have read and understand Trust Counselors Network, Inc. policies outlined above. I agree to abide by these policies and procedures.

Initial

Project Manager Name

Signature

Date

Event Contact Name

Signature

Date

TCN Approval

Date

---

## Benevolence and Medical Assistance Request

(09142011)

If you desire to send funds to an individual who has not worked for the funds, this is referred to as benevolence. This form must be filled out and approved by TCN **BEFORE** the funds may be sent. An example of benevolence would be a payment to a person in a disaster or distress situation, to a handicapped person, or to a person belonging to a charitable class listed below.

TCN prefers to pay taxable income for bona fide charitable activity or work. However, there is a place in charity for true benevolence to individuals who are unable to provide service for pay or who are in a needy situation where a one time or short-term solution can be provided through such a gift.

Remember that the distribution of such gifts to individuals is at the discretion and under the control of TCN – only. That each request form must be complete and detailed as to the nature of the need and the circumstances of the individual and family.

Please Note: We do not permit the parents of any child under age 18 to give Benevolences to that child. We do not permit Benevolences to be made to a spouse. We do not permit Benevolences to be made to an employee by his employer.

Project Name

Account #

Address, City, State, Zip

Phone

Email

Name of the Individual you would like to assist

Age

Address, City, State, Zip

**Nature of Need type or class** (i.e.: indigent, children, elderly, handicapped or disadvantaged, medically needy, retired employees of charitable institutions. etc.)

**Detailed Description of Situation.** Attach a separate sheet of paper that describes the situation surrounding the individual. If applicable please include a medical report signed by a knowledgeable physician.

Is this a long-term illness – will it improve, or is it permanent?

What the degree of difficulty in diagnosis and treatment?

Will the treatment help other patients with similar illnesses by assisting in medical research?

Is hospital care necessary or is intensive care necessary?

Is special equipment necessary? (If so, list)

Is convalescent home necessary or is home care sufficient?

Is special therapy or a rehabilitation program necessary?

**Physician Verification.** If a physician signed this or an attachment, please print that physician's name and contact information.

Name

Address, City, State, Zip

Phone

Fax

Email

**Financial Details of the Proposed Benevolence Recipient:** In the lines below (attach additional sheets as necessary) please provide detailed evidence of the financial need or hardship of the proposed Benevolence recipient. If the Benevolence recipient is a minor child, please provide details of the financial need or hardship of the child's parent(s). Attach a copy of a tax return to verify financial situation.

What is the estimated monthly or annual cost required for medical care?

Determine the assets and the liabilities of the proposed recipient?

Determine the proposed recipient's income and sources of income.

What is the amount of hospitalization insurance coverage?

Is there any financial assistance available from family members?

Is there any financial assistance from the proposed recipient's employer?

Is there any potential financial assistance from any other charitable organization?

Does the proposed recipient need help for living and/or educational purposes?

**Relationship of the proposed Benevolence recipient to the donor.** Indicate here if there are any blood, marriage, adoption or employment ties between the donor and the proposed recipient.

**Agreement and Understanding:** I, the Project Manager at TCN, understand and agree that the discretion and control of funds donated to this activity are entirely under the authority of Trust Counselors Network, Inc. The above request is a suggestion and not a mandate.

**Project Manager Name**

Signature

Date

*TCN Benevolence Review Committee:* There must be three signatures on this form.

We the undersigned have reviewed this Benevolence request and hereby give our approval or disapproval:

Signature of Reviewer

Date

Approved

Disapproved

Signature of Reviewer

Date

Approved

Disapproved

Signature of Reviewer

Date

Approved

Disapproved



190 Bethlehem Pike, Ste. One  
 P.O. Box 605  
 Colmar, PA 18915  
 215.822.6601 - 800.822.6711  
 F: 215.997.9545  
[www.trustcounselors.org](http://www.trustcounselors.org)

## Successor Instructions

(09082011)

Name of Foundation

Account #

Name of Founder

Phone

Email

The following are additional instructions for my/our Foundation at Trust Counselors Network, Inc.

### Successor Foundation Director

At the time of my death or disability, I would like to name the following individual as successor director of my foundation:

Name

Address, City, State, Zip

Phone

Fax

Email

Relationship

In the event that the successor cannot, for any reason, fulfill his/her responsibilities, I would like to name the following person as the alternative:

Name

Address, City, State, Zip

Phone

Fax

Email

Relationship

The successor that I have chosen may name their successor: Yes      No

The successor that I have chosen may change the established charitable purpose of my foundation Yes      No

I do not wish to name a successor. Please terminate my foundation at the time of my death or incapacity and distribute the funds to the following charitable organizations:

Charity Name Tax ID #

Contact Name Phone #

Address, City, State, Zip



190 Bethlehem Pike, Ste. One  
P.O. Box 605  
Colmar, PA 18915  
215.822.6601 - 800.822.6711  
F: 215.997.9545  
[www.trustcounselors.org](http://www.trustcounselors.org)

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**INVESTMENT ADVISOR**

I / we would like to name the following person as my / our Investment Advisor (must be a registered Investment Advisor)

Name Company

Address, City, State, Zip

Phone Fax Email

Please replace this with any previously dated Successor Instruction forms in my foundation file.

Foundation Director Signature

Date

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## Travel Reimbursement

(09142011)

BEFORE THE TRIP: Please fill out this form and mail or fax it to TCN

Project Name

Account #

Address, City, State, Zip

Phone

Email

Name of Traveler(s)

Phone

Email

We encourage you to travel when needed to accomplish the charitable purpose of your foundation. But there is the potential for abuse. Here are the guidelines that must be followed.

**A Rule of Thumb:** If you are planning to travel to see something or to hear something, the expenses are not reimbursable. If you are planning on "doing something charitable," the answer is "maybe, yes"

**IRS Publication 526 states the following:**

**Travel:** Generally, you can claim a charitable contribution deduction for travel expenses necessarily incurred while you are away from home performing services for a charitable organization only if there is *no significant element of personal pleasure, recreation or vacation* in the portion of the trip for which reimbursement is requested.

Deductible travel expenses:

- Air, rail and bus transportation
- Out of pocket expenses for your car
- Taxi fares or other costs of transportation between the airport or station and your hotel
- Lodging
- The cost of meals

**What is the Traveler intending to do on the trip?** Describe the objectives, the persons you intend to see and why, the things the traveler intends to accomplish, and how the accomplishment will help further the intended charitable purpose. Good purposes may be fashioned out of "fund raising needs" or "program needs." If more room is needed please attach extra pages.

Why is this Traveler the "best" person to take the trip? (Description of qualifications)

Date(s) of travel

What will be the approximate length of the trip?

What is the approximate cost: (include estimates for transportation, lodging and meals)

TCN Reviewer Signature: I have reviewed and approved this trip, pending the report and submission of original receipts.

**AFTER THE TRIP:** Please fill out this form and mail or fax it to TCN to get reimbursed for expenses.

First, give us a detailed description about the trip. What the traveler did, and how what was done helped accomplish the charitable purpose.

1. **Diary:** We need to know day by day what the Traveler did, if it involved meeting people, we need to know whom and when. If it involved "hands on" activities include details of what was done, where and when. The more details you can give the better, including the hours you worked. Most trips combine some business and some pleasure. We need to know about the business part as it relates to your charitable purposes. If the space below is not sufficient, please add additional sheets. Please print clearly or type. Photographs of your trip activities help us to document your charitable work. We can also use them to promote your Foundation activities to others if you wish.

2. **Personal Compensation:** You may claim taxable income at an hourly rate approved by TCN for the actual hours you worked on the project while on the trip. We will issue a 1099 to you in January of the following year. List the days, the hours and what you did.

3. **Expenses:** You may claim reasonable expenses for transportation, items purchased for the project, and for meals (minus cost of alcoholic beverages) and lodging (as long as the accommodations are reasonably priced) for the days actually working on the project. If part of the trip is vacation or recreation these expenses, including meals and lodging, should be excluded. Send us **ORIGINAL RECEIPTS ONLY**. The IRS requirement here is to prevent any double billing.

4. **Local Verification:** Contact information of person(s) you visited, able to verify the work you did.

Name:

Address, City, State Zip

Phone

Fax

Email

\*Before mailing the completed form to TCN be sure to include all additional attachments; receipts, contacts, photographs, additional diary entries etc. (The photographs may be used in the future for TCN literature unless you tell us otherwise.)

Thank you for helping us with the administration of your project.

Special Note to MAPP'ers, RV'ers, Sowers and other Volunteer Ministries who travel within the US supporting church and related church ministry. See the Mobil Missionaries Form for allowances and rates on your travel and travel expenses and approved rates.

Project Manager Name

Signature

Date

TCN Approval

# **Trust Counselors Network, Inc.**

**Volunteer Ministries with in the Continental US**

## **Policies & Procedures on RV and Travel Trailer -Travel Expenses For Mobile Missionary Workers**

Trust Counselors Network, Inc. reviews all of the projects which have extensive travel as a part of ministries and where motor homes, travel trailers and fifth wheels are the primary vehicle. More specifically this includes ministries teams where couples travel from church to church assisting different ministries in different needs within that church or ministry, whether that be physical work, Pastoral assistance, Evangelistic meetings, or any other needs that a church or fellowship may have from time to time.

**Trust Counselors Network, Inc. wishes to make it very clear that this policy and provision is not intended to assist individuals who are retired and wish to travel for the sake of travel nor is this intended to support individuals who are on vacation. But rather individuals and couples who wish to take their time and talents and contribute to the needs of other ministries in a variety of ways. Each church has needs and there are always individuals who have talent and ability to meet those needs. When matched up they become extensions of the church in “Go unto all the world and preach the Gospel”, “ Give unto those who are in need”, Walk the extra mile”. TCN recognizes that missionary travel and its related expenses overseas are just as legitimate as missionary travel within the borders of the Continental US. Therefore TCN desires to provide support through its charitable vehicle to those committed couples. Thereby allowing us to support you as an extension of our own hands both in our offices at Trust Counselors Network, Inc. and in our prayers.**

### **General**

All travel must be well documented, being specific as to the town, the church and the nature of the work conducted. At the conclusion of that stay we would ask you to obtain a letter from the Senior Pastor on church letterhead outlining your contribution to the church and or their mission. This letter should reference your arrival and departure dates. Those associated with the MMAP organization will receive what they call a “paycheck” even though it has no monetary value.

**Mileage Log** Mileage must be recorded in a log. This log would be used for both determining total mileage placed on the vehicle and distinguishing personal from ministry related mileage. At the conclusion of a given period (a singular trip, a months stay, etc...) the log or a clear copy of it should accompany requests for reimbursement being submitted (with receipts). Please tally the total miles driven, the total ministry miles and the total personal miles. This separation will be used to determine the percentage of ministry use (see attached example).

**Vehicle Expenses** Trust Counselors Network, Inc. will pay actual expenses or mileage, but not both. Due to the nature of the high cost vehicles we have agreed to reimburse at the rate of \$2.00 per mile on motor homes, truck & trailers combinations and 5<sup>th</sup> wheel rigs. This \$2.00 amount includes the towing

of any additional vehicle such as a storage or utility trailer or a car or truck. Assuming the additional towed vehicle is to be used once on site for local ministry use such as the hardware for materials or Laundry Mat and Grocery store for supplies then this would be reimbursed at the rate of .365 cents per mile.

Our rationale for this is that the truck or RV will consume a much greater amount of fuel than a normal vehicle. Additionally, its specialty nature and high cost to maintain, as well as the initial purchase cost, warrant a greater mileage fee.

If you choose to be reimbursed for actual out-of-pocket expenses, you must submit actual receipts and documentation of expenses such as fuel, repairs etc.... No "copies" of receipts will be acceptable. The mileage log is still required even if you choose the "reimbursement of actual expenses" method.

**Example:**

<b>Vehicle reimbursement table</b>		
<b>Vehicle type</b>	<b>Use type</b>	<b>Rate Per Mile</b>
Motor home	long distant travel	\$2.00
truck W/ trailer	long distant travel	\$2.00
truck without trailer	local use	\$1.00
Car	local use	\$1.00

**Per Diem**

Trust Counselors Network, Inc. will pay "per diem" rates based upon the IRS Publication 1542. Per diems are used in addition to mileage rate described above. Per Diem rates are for lodging and meals not for the actual travel, this is what the mileage rates are used for. These per diem rates vary city by city. The Per Diem Publication can be found on the Internet at [www.fss.gsa.gov](http://www.fss.gsa.gov) or you can look at [www.irs.tres.gov/prod/forms\\_pubs](http://www.irs.tres.gov/prod/forms_pubs) for a complete copy of Publication 1542. If need be you may call the IRS and request a copy at 1-800-829-3676. You will still need to give us your itinerary and log, in order to determine the proper rate for each city.

**Other Expenses**

Campground fees, laundry, food, propane, hookup fees etc. these expenses are to be covered by your per diem funds. Other expenses such as the purchase of tools used for the project your on or office supplies for your ministry or even your cell phone while on ministry travel etc. are expenses for which you should submit actual receipts for reimbursement.

# **Trust Counselors Network Foundation**

## **Section G**

### **“Appendix”**