

# The National Association of Parliamentarians®

## Planned Giving Program

THE NAP BOARD OF DIRECTORS has adopted a planned giving program, enabling NAP members and non-members to plan both living and estate gifts to the association to help NAP achieve its goals.

### Funding Areas

If desired, gifts may be allocated to specific areas of NAP activities:

**Building Reserve.** Fund capital improvements for the building and property, such as refurbishing the headquarters building basement and resurfacing the parking lot.

**Capital Equipment.** Purchase and improve office equipment, such as computers, software, and furniture.

**Youth Sponsorships.** Provide additional resources for funding youth partnerships, supplementing the current sponsorship of representatives from FBLA, PBL, HOSA, FCCLA, SkillsUSA, and BPA and increasing the visibility of NAP to members of national youth organizations.



**Marketing and Public Relations.** Fund programs to promote NAP and its products and services to parliamentarians and the general public, including print advertising, promotional materials, and participation in professional or trade shows.

**NAP Educational Foundation.** Support the foundation's activities, including financing the production of NAP educational resources.

**Distance Learning.** Help NAP explore and develop new methods of providing parliamentary education through distance learning tools and services.

**Unrestricted.** Provide general support to any of NAP's prioritized needs.

### Giving considerations

Tax regulations are complex and constantly changing, but provide a variety of options to maximize the benefit to both you and the gift recipient for gifts of any amount. Be sure to speak with your financial planner or tax advisor about these topics when planning your gift:

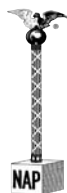
**Non-cash gifts.** You may be able to achieve tax benefits for yourself or your estate by arranging gifts of appreciated stock or other property, tax-deferred assets such as IRAs, or life insurance policies. The tax benefits vary according to how the gift is specified—and some are more appropriate for living gifts, others for estate gifts. A financial professional will be able to help you choose the best type of gift for your goals.

**Charitable trusts.** Establishing a charitable trust can allow you either to continue receiving income from assets that you designate as a charitable gift during your lifetime, or to designate your income from those assets as a charitable gift for a specified period of time while retaining ownership of the assets. Trusts provide various tax benefits based upon the type of trust selected and your specific financial situation.

**Charitable gift limitations.** Different types of gifts (cash, appreciated property, etc.) are subject to different limitations relative to your current income when making living gifts; deductions for donations over this limit may be carried forward to future years subject to some limitations. Deductions for estate gifts, on the other hand, are not limited as long as the total donation amount does not exceed the gross value of the estate.

### Getting Started

NAP urges donors to consult with their financial planner or tax advisor regarding charitable gifts. If you have questions about the giving program, contact NAP headquarters. Once you have decided on a giving strategy, send a Planned Giving Form to NAP to help the headquarters staff and NAP Treasurer work with you to make any necessary arrangements and to track your gift carefully. Additional forms are available from NAP headquarters at the address given on the back of this sheet.



# Planned Giving Program

# Planned Giving Form

National Association of Parliamentarians®  
213 South Main Street  
Independence, MO 64050-3850  
816-833-3892 • fax 816-833-3893

## Donor Information

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

My employer matches charitable contributions.

Employer: \_\_\_\_\_

## Gift Allocation

Please allocate my gift according to the following selection(s):

- |   |  |
|---|--|
| <input type="checkbox"/> ____% Building Reserve (BR)            | <input type="checkbox"/> ____% Educational Foundation (EF) |
| <input type="checkbox"/> ____% Capital Equipment (CE)           | <input type="checkbox"/> ____% Distance Learning (DL)      |
| <input type="checkbox"/> ____% Youth Sponsorships (YS)          | <input type="checkbox"/> ____% Unrestricted Gift (UN)      |
| <input type="checkbox"/> ____% Marketing/Public Relations (MPR) |  |

(Total 100%)

Note: The code for each selection is listed in parentheses if you wish to include your donation with your dues renewal payment.

## Living Gifts

Please accept my one-time gift of \$\_\_\_\_\_.

I have arranged for a gift of \$\_\_\_\_\_ to be sent to NAP every \_\_\_\_\_.

Details:

## Estate Gifts

I have arranged for NAP to be a beneficiary of my estate.

Attorney/Executor: \_\_\_\_\_

Address/Phone: \_\_\_\_\_

Other details:

NAP urges donors to consult with a financial planner or tax advisor regarding all planned gifts.