

INDEX

A

Accountability, 229–236
Accountants, 148, 208
Acknowledging gifts: building relationships by, 93,
94; due diligence and, 68–69; large nonprofits’
style of, 192–194; methods of, 198–201
Adopting innovations, 157–159
Advertisements, 196–197
Advocacy groups, 179
Age, of board members, 110, 137
Age, of donors: assumptions about, 29, 31,
37; current statistics related to, xvi, 5, 6,
37; decision making and, 64; donor
identification and, 79; in estate planning process,
50; newsletters and, 197–198;
stereotypes about, 29
Agendas, for board meetings, 114–116
Alienating donors, 35–36
American Association of Fund Raising Counsel, 252
American Council on Gift Annuities, 209, 278
Annual funds, 142
Annual gift campaigns: assumptions about, 31; sug-
gested tactics regarding, 181–187, 202
Annuitants, 278
Annuities: assumptions about, 38; definition of, 278;
gift tool selection and, 209, 210; rates for, 209;
types of, 211, 212
The Art of Planned Giving (White), 239
*The Artful Journal: Cultivating and Soliciting the
Major Gift* (Sturdevant), 241
Ashton, D., 239
Asking for donations, 24, 36; during campaign
efforts, 181–187; for long-term sustainability,
78–84; from professional advisors, 220; for rural

activist groups, 96; successful strategies for,
219–220; timing of, 159–160. *See also* Bequests,
charitable
Assets: donor trust and, 82; terminology related to,
285–286; in types of bequests, 52
Association for Healthcare Philanthropy, 252
Association of Fundraising Professionals, xvii,
69, 252
Assumptions: about annual gift campaigns, 31;
about donor education, 31; about donor relation-
ships, 32; about financial problems, 32; about
fundraising tools, 38–39; about money manag-
ers, 31–32; about older donors, 29, 31, 37; about
professional advisors, 31; about wealthy donors,
37–38; exercises to examine, 28, 42–45; impor-
tance of, 29; listing of, 29; self-quiz about,
29–32
Attitude, about giving, 11–12
Attorneys: assumptions about, 31; as board
members, 113; in estate planning process, 48–49,
53–54; function of, 57; gift tool selection and,
208; gift acceptance policies and, 126, 128–129;
for staff seminars, 164; on volunteer task force,
128–129
Average bequest formula, 92

B

Back-up files, 195
Bargain sales, 211, 278
Beneficiaries: definition of, 281; designation of,
274; disaster clauses and, 55–56; multiple
versus one, 218; purpose of will and, 55–56;
of retirement gift plans, 59–60; in types of
bequests, 52

- Bequests, charitable: acceptance policy for, 120, 122–130, 262, 263–271; average size of, 37–38; barriers to completing, 50, 61; beneficial effects of, xvi, 3–5; building relationship by acknowledging, 93, 94; campaign tactics for, 181–187; concerns about use of, 139–142, 147–148; confirmation form for, 255–259; consistency versus size of, 88; creating a stream of, 77–84; current statistics on, xxii, xxiv–xxv, 4, 5–7; decision making related to, 62–72; defining the role of, 179–181; definition of, xiii, xviii, 56, 262, 275; documented history of, 91–94; due diligence by examining acknowledgment of, 68–69; effects of economy on, xiv; estate tax's link to, 9; expectancy of, 277; factors that hinder, 24; formula to average, 92; growth in, 6–7; history of, xxi–xxiii, 8; importance of, 4–5, 7; intentions of, 277; large nonprofits' style of acknowledging, 192; matching programs for, 185–186; motivations for, 168–169; multiple recipients of, 62; from nonprofit leaders, 27, 47–60, 62, 182–183; notifications of, 277; rationale for, xix, 5–6, 36; shift in attitudes about, 11–12; source of, xxiv–xxv, 39, 213; terminology of, 274–277; timing of, 66–67; types of, 52, 262–263; wording of, 52, 57–58. *See also* Asking for donations
- Beyond Fundraising* (Grace), 241
- Board meetings, 109–110, 111, 114–116
- Board members: campaign tactics involving, 182–184; as donors, 94; engagement and education of, 109–116; gift culture and, 19–21; gift acceptance policy and, 122–123; measuring progress of, 202–204; storytelling workshops for, 164–165
- Bonuses, 225
- Boston College, 6
- Brandeis, L., 251
- Brochures, 185
- Broyard, A., 51–52
- Buffet, W., 8–9, 66
- Building Your Endowment* (Schumacher), 240
- Bull, J., 174
- Bursi, R., xxii
- Business plans, 139, 179
- Business practices, 23, 107, 219
- Bylaws, 152
- C**
- Campaigns: assumptions about, 31; suggested tactics regarding, 181–187, 202
- Capacity. *See* Competence
- Capital campaigns, 186–187
- Capital gains/losses, 211, 281
- Capital-gains tax: bargain sales and, 211; definition of, 281; opportunities to discuss, 225; pooled-income funds, 213
- Carnegie, A., 8, 251
- Case statements, 80, 81; development of, 96–104; distribution of, 179; evaluation of, 171; finalizing, 178–179; fundraising tools related to, 162–166; length of, 178–179; stages of creation of, 159
- Case statements, interviews to build: board members' involvement in, 116; description of, 98, 101; identifying hidden questions in, 106–108, 130; sample questions for, 102, 131–134, 254–255; sample responses for, 103–104, 130–138; tactics suggested during, 181–187; themes of hidden questions in, 138–139
- Charitable bequests. *See* Bequests, charitable
- Charitable gift annuities, 278
- Charitable lead trusts, 212, 279
- Charitable remainder trusts (CRTs), 211, 278–279
- Charts, 92–93
- Checklists, 25–26; for building case statements, 97–98; for estate planning, 49; giving culture versus programs and, 16–17
- Children, death of, 55–56
- Closely held stocks, 285
- Codicils, 281
- Collins, C., 8, 71
- Color, of type, 198
- Color printouts, 100
- Commemorative recognition, 193–194
- Commercial funds, 212
- Committees, 116
- Community foundations: definition of, 279; dissolution of, 152; fundraising tools of, 212
- Community property, 281
- Comparison shopping, 151
- Competence, 281
- Complete Guide to Planned Giving* (Ashton), 239
- Confidence, of donors, 120, 137, 139
- Confidentiality, 263
- Confirmation form, 255–259
- Confirmation, of innovation, 158–159
- Conflicts of interest, 82
- Consistency, of gifts, 88
- Contingent bequests, 57, 275
- Conversations, with board members, 113–116
- Conversations, with donors: about donors' decision making, 63; benefits of, 23; to build case statements, 98; for effective capital campaigns, 186; examples of, 23–25; fears about, 32–37, 40–41; to identify case statements, 80; keeping records of, 195; listening during, 83–84; missed gifts and,

81; open-ended questions in, 226; during visits, 199–201
Corporate giving, 6–7
Cost basis, 281–282
Council for Advancement and Support of Education, 252
Covey, S., 153
Credibility, of nonprofit organization, 81–82, 98; donors' hidden questions regarding, 119, 138; gift tool selection and, 210; gift acceptance policies and, 122–130, 138; importance of, 153
CRTs. *See* Charitable remainder trusts
Cultivation, of relationships: by acknowledging gifts, 93–94; assumptions about, 32; barriers to, 218–219; for capital campaigns, 186; definition of, 277; gift tool selection and, 209; significance of, 177–178
Culture: definition of, 22; of respect, 84; storytelling and, xiii
Culture, gift: conversations with donors in, 23–25; organization's change to, 22; versus programs, 17–21; stories about, 18–21, 22
Cygnus Applied Research, 192

D

DAFs. *See* Donor-advised funds
Danko, W., 240
Databases, 79, 88–89, 94
Death: of children, 55–56; estate planning process and, 50, 55; fear of, 32–34; lost gifts and, 81; of spouse, 56; tax-time discussions about, 224
Death tax. *See* Estate tax
Decision making, of donors, 96; factors affecting, 62–72; in innovation adoption, 158; transparency and, 230–231
Deferred charitable giving, xxii, xxvi; definition of, 262–263, 274–275. *See also* Planned giving
Democracy, 9
Die Broke (Pollan and Levine), 240
Direct mail, 16, 185, 202
Directed gifts. *See* Restricted/directed gifts
Disaster clauses, 56
Dissolution, of nonprofit organization, 152
Documents: in estate planning process, 54; of gift history, 91–94; keeping good records of, 195; for retirement plan gifts, 59. *See also specific documents*
Donations. *See* Bequests, charitable
Donor Bill of Rights, 69, 252–253
Donor education: assumptions about, 31; donors' perceived lack of, 62; focus of, 12; growth in,

9–11; history of, xxiii–xxiv; for long-term sustainability, 110–111
Donor needs: asking for donations and, 159; attitude about giving and, 11–12; to build case statements, 80; conversations about, 25; and donor recognition, 192–193; history of, xxiii–xxiv; lack of focus on, 218–219; shift in, 236; small versus large nonprofits and, xiv–xv; and use of bequests, 147
Donor-advised funds (DAFs), 212, 280
Donors: acknowledgment of, 68–69, 93; average bequests of, xxii; average income of, 37; confidence of, 120, 137, 139; control of, 151–152; conversations with, 23–25; decision-making process of, 62–72; demographics of, xxiv–xxv, xvi; doubts of, 61; endowment perspectives of, 150–151; expectations of, xxvi, 41, 62–69, 71, 140–141, 147; focus of, 11–12; giving culture of, 17–21; growth in, xxiv; identification of, 78–81, 88–91; importance of, 16; inspiring, 64; knowledge of, 9–11, 31; large nonprofits' recognition of, 192–194; personal growth of, 65; protecting interests of, 262; questions confronted by, 61; recognition of, 192–194; referring of, to professional advisors, 221–222; retention rates of, 170, 203; stereotypes of, 29; vision of, 23–25; visits with, 199–201
Drucker, P., 24
Due diligence, 67–71

E

Early adopters, 157
Early gifts, 159–160
Early majority, 157
Economy: current state of, 4, 6, 13; shift in bequest practices due to, xiv
Education, of donors. *See* Donor education
Embezzlement, 106–107, 131
Emotional connections, 220
Emotional needs, 11, 25
Emotional reactions: about choice of nonprofit, 63–64; during estate planning process, 51; to recognition for donations, 193–194
Endowment Building (Newman), 240
Endowments: definition of, 148, 240, 286; donors' expectations of, 141, 147; donors' perspectives of, 150–151; rationale for, 66–67; requirement for, 179; resources on, 240; types of, 286
Estate planning: donors' motivation for, 5–6; effect of estate tax on, 9; emotional reactions during, 51;

fears related to, 32–34, 36–37; importance of, 48; marketing communications about, 198–199; of nonprofit leaders, 48–60; for nonprofit staff, 164; preparation for, 241–250; professional advisors in, 48, 53–54, 60; purpose of, 50; steps in, 53–54; telling stories about, 53; timing of, 50; various forms of bequests in, 52

Estate tax: current rate of, 12, 250; current trends in, 6; decreased charitable giving and, 9; definition of, 250, 282; estate planning and, 9; exemptions from, 8; history of, 7–8, 251; legal changes in, 7–9, 12; number of people affected by, 250–251

Estates, 55, 282

Ethics, 229–236, 263

The Ethics Resource Center, 232

Executive directors, 101, 103

Executors, 282

Exposure stage, 158

F

Fair market value (FMV), 211, 282

Family: acknowledgment of, 93, 94; in estate planning process, 53; test gifts and, 68; in various types of bequests, 52

Fears, of donors, 51

Fears, of nonprofit staff: description of, 32–37, 40–41; examination of, 43–45

Feedback, 163–164

Fidelity Charitable Gift Fund, xxiii

File, K. M., 241

Financial Accounting Standards Board, 286

Financial problems, 32, 230–236

Finder's fees, 263

FMV. *See* Fair market value

Focus groups, 98

Force of Character and the Lasting Life (Hillman), 240

Formatting case statements, 100

Forms. *See* Documents

Foundation giving, 6–7

Founding board members, 94, 95, 183–184

The Fourth Turning (Strauss and Howe), 7

Fundraising techniques/tools: for annual appeals, 181–187, 202; assumptions about, 38–39; evaluating, 168, 169–170; history of, xxii–xxv, 10; for large versus small nonprofits, 16; number of, 207; selecting right type of, 208–211; suggested during case statement interviews, 181–187; terminology of, 278–280; trends in, 12–13; types of, 162–166, 211–213. *See also specific techniques/tools*

Future, of nonprofit organizations, 108–109

G

Gary, T., 71–72

Gates, B., Sr., 8, 9

Gates Foundation, 66

Generation-skipping tax, 252, 283

Gift annuities, 212

Gift tax, 252, 283

Gift acceptance policies: creation of, 120, 122–130, 262; credibility and, 122–130, 138; evaluation of, 171; sample of, 263–271

Gifts. *See* Bequests, charitable

Girard, S., xxi

Giving USA, 38

Gladwell, M., 82, 155

Goal setting: for campaigns, 184–185; in estate planning process, 54; in long-term sustainability steps, 88, 105

Goodman, A., 161, 162

Google.org, 64

Grace, K., 241

Grantors, 283

Group feedback, 163–164

Guidestar, 72

H

Henze, L., 39

Hillman, J., 240

History: of charitable bequests, xxi–xxv, 8, 10; of donors, 88–89; of estate tax, 7–8, 251; of gift tools and markets, xxii–xxv, 10; of nonprofit staff, xxiii, 9; of organizations' legacy gifts, 91–94; of planned giving committees, 116, 222

Household incomes, 37, 212–213, 225

Housekeepers, 225

Howe, N., 7

How-to books, 15, 16, 25

I

Income beneficiaries, 280

Individual giving, 6–7

Individual retirement account (IRA): common concerns related to, 58–60; definition of, 52; tax-time discussion of, 225

Inheritance tax. *See* Estate tax

Innovation curve, 157–159

Inspired Philanthropy (Gary), 71–72

Inspiring donors, 64, 96, 135

Insurance companies, 209, 232–233

Inter vivos trusts, 283

Internal objectives, 105

Internal Revenue Service (IRS), 72

Intestate, dying, 55, 283

Investments, 209, 210
IRA. *See* Individual retirement account
Irrevocable life insurance trusts. *See*
Life insurance trusts
Irrevocable trusts, 280

J

Jargon, xviii, 277–278
Johnson, K., 174
Johnson, R., 48, 54–56
Jordan, R., 239

K

Kramer, M., 12

L

Lagasse, P., 174
Land trusts, 52, 67, 146, 179–181
Large nonprofit organizations: assessing
donor potential in, 95; current trends involving,
6; versus small/mid-size
nonprofits, xv–xvi, 15–16
Late majority, 157
Lead gift phase, 186
Lead trusts, 212
Leaders, of nonprofit organizations: during case
statement interviews, 101, 103; estate planning
of, 48–60; gift acceptance policies and, 126–127,
182–183; gifts from, 27, 47–60, 62; volunteers as,
127, 128
Leave a Legacy program, 275
Legacy gifts. *See* Bequests, charitable
Legal issues: in dissolution of nonprofit organiza-
tion, 152; ethics and transparency and, 229–230;
gift tool selection and, 208, 209–210; terminology
and, 148; wills, 54–55
Legal terminology, 281–285
Letters, 69, 193, 194
Levine, M., 240
Libraries, 66, 94–95
Life estates, 213, 280
Life income gifts, 280
Life insurance trusts (LITs), 283
Light on Aging and Dying (Nearing), 51
Listening, 83–84, 103, 132
Living trusts: common questions regarding, 56–58;
definition of, 52, 283
Logic models, 105, 166–174
Long-term sustainability: benefits of, 28; building
trust and credibility for, 81–82; case statement
interviews for, 96–104; donor identification
and, 88–96; donors' hidden questions regarding,
106–108, 119; example of, 28, 142–147; failure to

build, 141–142; going public for, 83–84; important
results in steps to, 187; internal objectives for,
105; key element of, 4; keys to success of, 83–84;
measuring progress toward, 166–174; organiza-
tions' vision in, 108–109; recognition of donors
in, 192–194; setting the stage for, 78–81, 88–116,
117, 177–188; tipping point for, 82–83, 155–156,
157; use of gifts and, 139–142
Lottery winnings, 225
Loyalty, of donors, 4, 16; building case statements
with, 96–104; gift acceptance policy and, 124; in
long-term sustainability plan, 79, 88, 90

M

Mail surveys, 98, 162–163
Management styles, 167
Mann, H., xxii
Mass-marketing techniques, 16, 185, 202
Matching gifts, 185–186
Matured gifts, 277
Measuring progress: of staff's work in securing gifts,
201–204; toward long-term sustainability, 105,
117, 166–174
Mid-size nonprofit organizations: benefits of
bequests to, 3–5, 7; donor needs and, xiv–xv;
economic effects on, 4; unique nature of,
xv–xvi, 15, 16
The Millionaire Next Door (Stanley and
Danko), 240
Minnesota Council of Nonprofits, 231–232
Miree, K., 174
Missions, of nonprofit organizations: case state-
ments and, 79–80; defining the role of legacy gifts
and, 179–181; donors' expectations of, xxvi; fail-
ure to achieve, 141–142; gift tool selection and,
211; importance of focusing on, 219
Mobilizing resources, 167
Moerschbaeher, L., 239
Money managers: assumptions about, 31–32; build-
ing relationships with, 221; gift tool selection and,
209; increase in, 10–11
Moves Management (Smith), 219

N

National Committee on Planned Giving (NCPG),
xxiii, 11, 275
The Nature Conservancy, 5
Navigating the Dark Side of Wealth (Willis), 241
Nearing, H., 51
New economy, 4
Newly formed organizations, 94–95
Newman, D., 240

Newsletters: campaign tactics and, 185; case statement interviews and, 134; description of, 196–197; donor recognition in, 192

Newspapers, 194

Noncash assets, 285

Nonprofit organizations: as beneficiary in wills, 62; credibility of, 81–82; definition of, 286–287; dissolution of, 152; donors' choice of, 62–72; history of, xxi–xxiii; newly formed, 94–95; number of, 287; terminology of, 286–288; transparency of, 230–232; trust in, 66, 81–82; websites of, 166. *See also specific types*

Nonprofit staff: board members' engagement and, 111–113; fears of, 32–37, 40–41; history of, xxiii–xxiv; keys to success of, 27; in large versus small/mid-size nonprofits, xv–xvi; measuring effectiveness of, 167–168; measuring progress of, 202–204; on planned giving committees, 116; professional advisors' services to, 225; standards of practice for, 260–262; terminology of, 277–278; transparency regarding, 231; will seminars for, 164. *See also specific staff*

O

Open-ended questions, 226

Operating principles, 131

Operating reserve: definition of, 149–150, 287; role of legacy gifts in, 180–181

Opportunity costs, 210–211

Outright gifts, 262

P

Paper files, 195

Partnership for Philanthropic Planning, 233, 262, 275

Passion index, 90

Patience, 84

Payable on death (POD) designation, 52

Percentage divisions, 52, 59

Permanent endowments. *See* Endowments

Personal decisions, 63–67

Personal letters, 193

Personal property, 285

Pets, 49

Philanthropy, attitude about, 11–12

Photographs, 193, 194, 195

Planned giving: assumptions about, 37–41; checklist-oriented efforts for, 16; committees for, 116, 222–223; current statistics on, xxvi, 12–13; current trends involving, 6; definition of, 275–276; donor education in, xxiii; history of, xxii–xxiii; how-to books on, 15, 16; newsletter articles about, 197; nonprofit staff's fears related to,

32–37, 40–41; rationale for, xix, 5–6; source of funds for, xxiv–xxv, xxvi; as storytelling, xiii; tax-time discussions of, 224–225. *See also* Deferred charitable giving

Planned Giving Design Center, 279

Planned Giving for Small Nonprofits (Jordan and Quinn), 239

Planned giving officers: definition of, 277; history of, xxiii, 9; as source of donor knowledge, 9, 11; standards of practice for, 260–262

Planned Giving Simplified (Sharpe), 239

Planned Giving Workbook (Jordan and Quinn), 239

Plaques, 192, 193

POD. *See* Payable on death designation

Politics, 209–210, 230

Pollan, S., 240

Pooled-income funds, 212–213

PowerPoint (software), 97, 253

Present value, 284

Presentation software, 253–254

Prince, R. A., 241

Printing case statements, 100

Probate, 284

Professional advisors: assumptions about, 31; benefit of, 215–217; as board members, 113; drawbacks of, 217; in estate planning process, 48, 53–54, 60; ethics and, 263; fear of bad advice from, 36–37; fundraising tools involving, 165–166; gift tool selection and, 208–211; gift acceptance policies and, 128–129; growth in, xxiv, xxv–xxvi, 9, 215; history of, xxiii; importance of, 223–225; neutral position of, 219; nonprofit staff's assistance from, 225; on planned giving committees, 116, 222–223; questioning style of, 226; reference list of, 221–222; referrals to, 221; role of, 217; standards of practice for, 260–262; terminology of, 273; types of, 216; as volunteers, 128–129, 220. *See also specific types*

Professional fees, 263

Publicity: communication materials for, 196–201; description of, 83; in donor recognition, 194; volunteer projects for, 201–202

Q

Quasi-endowments, 148, 149, 287

Quinn, K., 239

R

Reading lists, 16, 25, 239–240

Real estate: acceptance policy for, 124–125; bargain sales of, 211; in bequest types, 52; definition of, 286; tax-time discussions about, 224

Real property, 286
Recognition, of donors, 192–194
Record keeping, 195
Records: of donors, 88–90; of legacy gifts, 91–94
Recruiting board members, 113–114
Referrals, to advisors, 221–222
Regional nonprofit organizations, 95
Relationship building. *See* Cultivation, of relationships
Remainder beneficiaries/remainderman, 284
Residue/residual estates, 57, 284
Restricted/directed gifts, 66, 263, 276
Retained life estates. *See* Life estates
Retirement accounts: charitable trusts and, 211; common concerns related to, 58–60; tax-time discussions about, 225
Returns, on investments, 209
Reunions, of board members, 183–184
Rights, legal, 54–55
Risk, on investments, 210
Robin Hood Was Right: A Guide to Giving Your Money for Social Change (Collins and Rogers), 71
Rogers, P., 71
Roosevelt, T., 8, 251
Rosenberg, C., Jr., 71
Rural activist organizations, 96

S

Sargeant, A., 236
Sawhill, J., 167, 174
Scams, 232–233
Scholarship funds, 68
Schumacher, E., 240
Scripts, for interviews, 102
Securities, 224–225, 286
Securities brokers, 221
Seminars, 164
Settlers/trustors, 284
Seven Faces of Philanthropy (Prince and File), 241
Sharpe, R., 239
Simple wills, 284
Skeptical donors, 127
Small nonprofits: benefits of bequests to, 3–5, 7; donor needs and, xiv–xv; economic effects on, 4; unique nature of, xv–xvi, 15, 16
Smith, B., 219
Social profits, 287
Social status, 110, 184
Special events, 192, 193
The Speed of Trust (Covey), 153
Split-interest gifts, 280

Spouses, 56
Spreadsheet programs, 92–93
Stanley, T., 240
Start at Square One (Moerschbaecher), 239
Statewide nonprofit organizations, 95
Stereotypes, 29, 39–40, 110
Stewardship, 180–181, 278
Stocks, 224
Storytelling: about estate planning process, 53; about own bequests, 161; culture of, xiii; to describe culture, 22; in newsletters, 196; planned giving as, xiii; power of, 160; technique for, 160–161; tips for, 162; workshops for, 164–165
Storytelling as a Best Practice (Goodman), 162
Strauss, W., 7
Structural breaks, 11
Students, funding for, 63–64, 68
Sturdevant, W., 241
Success, 83–84; examples of, 142–147, 219–220; measuring and tracking, 166–174
Surveys, 98, 162–163
Sustainability. *See* Long-term sustainability

T

Tangible personal property. *See* Personal property
Target Analytics, 39, 170
Task forces, 122, 127–129
Tax experts, xix; assumptions about, 31; gift tool selection and, 208; terminology of, 273
Tax ID numbers, 59
Taxes: bargain sales and, 211; charitable trusts and, 211–212; ethics and, 232, 233; gift annuities and, 212; gift tool selection and, 208; gift acceptance policies and, 125–126; life estates and, 213; opportunities to discuss, 224–225; pooled-income funds, 213; retirement plan gifts and, 59–60; terminology of, 281–285; types of, 251–252. *See also* specific types
Terminology: description of, xviii; endowment-related, 148–150; glossary for, xviii, 273–288; of tax experts, 273
Test gifts, 65, 67–69
Testamentary trusts, 285
Testators, 285
Thank-you cards, 69, 195
Tipping point: definition of, 155; description of, 82–83; fundraising tools and, 162–166; path of, 157; progress and potential in, 157–160, 166–174; storytelling and, 160–162
The Tipping Point (Gladwell), 82, 155
Transparency, 229–232
Trend analysis, 93

Trust, in nonprofit organizations, 66; description of, 81–82; donor control and, 151–152; fundraising tools to build, 164; gift acceptance policies and, 122–130; hidden questions regarding, 106–107, 108, 119, 120, 138; importance of, 153
Trust, in professional advisors, 217
Trustees, 210, 285
Trusts: assumptions about, 38; definition of, 285; example of, 279; gift tool selection and, 209, 210
Type size, in newsletter, 197, 198

U

Unified credit, 285
Uniform Management of Institutional Funds Act (UMIFA), 287–288
Unrestricted gifts, 276
U.S. News & World Report, xxiii

V

Values, 22, 108
Variance clause, 276–277
Visibility, of organization, 84
Vision: of donors, 23–25; donors' hidden questions regarding, 119, 120, 139; in long-term sustainability, 108–109
Visits, with donors, 199–201
Visual presentations: of case statements, 92–93, 97, 100; of newsletters, 198; software for, 253–254

Volunteers, 88; campaigns involving, 182; donor suggestions regarding, 181, 182; gift acceptance policy and, 122–123, 127–130; opportunities to secure gifts from, 201–202; professional advisors as, 128–129, 220

W

Wealthy and Wise: How You and America Can Get the Most Out of Your Giving (Rosenberg), 71
Wealthy donors: assumptions about, 37–38; capital campaigns and, 187; estate tax changes for, 8–9; historical bequests of, xxi–xxiii; stereotypes of, 29
Websites, of nonprofits, 166
White, D., 239
Williamson, D., 167, 174
Willis, T., 241
Wills: board selection and, 113; common questions related to, 56–58; definition of, xviii, 52, 285; donor trust and, 81–82; drafting and signing process, 49, 54–56; emotions related to, 51; importance of, 48; multiple nonprofits named in, 62; of nonprofit leaders, 48–60; purpose of, 51, 55–56; resources for, 48; revisions to, 55; seminars about, 164
Women, bequests from, xxii
Working capital, 149, 288
Working Woman Magazine, xxiii

Y

Yale University, xv