

## USER'S GUIDE



# GRANT MAKING

## SUPPORT LOCAL PROJECTS & LEADING ORGANIZATIONS

Give2Asia's expert network of staff and advisors throughout Asia makes it possible for you to reach almost any community and support a wide a range of causes. With our Advised Grant Making services, G2A handles all the legal requirements of grantmaking while providing you with an effective way of achieving your philanthropic goals.

- ✓ Turn your inspiration into impact with effective Advised Grant Making.
- ✓ Ensure that your funds are received and used as you intended by charitable groups in Asia.
- ✓ Move forward with confidence as G2A carries out its Due Diligence Review and ensures all grants comply with U.S., international and recipient-country requirements.

### World-class Due Diligence

G2A has people in each country it serves who understand the local context, laws and best practices. We carry out thorough Due Diligence on every group and track every grant from start to finish.

### Exclusive Focus on Asia

G2A has years of experience helping Asian communities to thrive. Our mission is to make philanthropy a powerful lever developing sustainable communities over time.

### Scaleable

Your philanthropy to Asia may start with just one grant. As your efforts in Asia grow, we can scale with you to broaden your impact, reach more communities, and to better understand the effectiveness of your giving.

### What is an Advised Grant?

An Advised Grant is a grant made by G2A based on the advise of donor advisors. Donors to G2A securely and effectively support charitable groups overseas, while G2A meets all of the legal and financial responsibilities for sending money overseas. G2A can help you focus creating impact while we take care of the administrative work to ensure grant making is handled properly.

### How to Start

Contact G2A by using the link below. Let us know what group or project you wish to support. We can quickly set up an Advised Grant Making relationship with you, and start a Due Diligence Review of the grant recipient you recommend. Once a grant has been made, Give2Asia will monitor the work funded by the grant and report back to you on the completion of each project.

Visit [www.give2asia.org/grantmaking](http://www.give2asia.org/grantmaking) to get started



# ADVISED GRANT MAKING

## POLICIES & PROCEDURES

Give2Asia follows established grant-making procedures that begin with project research and recommendation, and end when Give2Asia is satisfied that the grant recipient has completed the project and has fully reported back on the results.

### I. PROCESS OVERVIEW

#### **Request**

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You make the Grant Recommendation  
Give2Asia conducts Due Diligence and determines eligibility

#### **Approval**

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Grant is approved by Give2Asia trustees  
Give2Asia enters into a grant agreement with the recipient

#### **Disbursement**

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Grant is disbursed  
You receive confirmation of the grant  
Give2Asia field staff monitor grant's progress  
Recipient reports on the grant

#### **Monitoring & Reporting**

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You receive a grant summary from Give2Asia  
Grant completed

### II. STEP-BY-STEP POLICIES & PROCEDURES

- 1. Project Research & Identification:** Possible projects for funding are researched and identified in a number of ways, such as:



- A donor recommends a project to Give2Asia with the goal of providing funding to support the project work.
- Project opportunities result from Give2Asia's strategic research based on your philanthropic goals.

**2. Recommendation:** Grants are initiated when a donor makes a grant recommendation and commits funds sufficient for the grant and associated fees. Donors may fund a grant with a new gift or a recommendation from an existing Give2Asia fund. All grant recommendations must be made in writing using the Gift Form or Grant Recommendation Form which specifies:

- The name and address of the recommended organization;
- The amount of the proposed grant;
- The specific purpose, if any, for the proposed grant (such as supporting a particular project or program area); and
- How the fund advisor wishes to be acknowledged. Grants may be made anonymously and Give2Asia will protect the privacy of the donor.

**3. Grant Eligibility:** In general, the following types of organizations and activities are eligible:

- Qualified charitable organizations in Asia that are properly registered and administered in compliance with the laws of the country in which they operate.
- While Give2Asia primarily grants to organizations based in Asia, nonprofits operating programs benefiting Asia that are not based in Asia will be considered on a case-by-case basis.
- Specific programs with a defined charitable purpose conducted by governmental or for-profit entities. Unrestricted grants to governmental or for-profit entities are not permitted.
- Charitable activities of religious organizations. However, activities that involve proselytizing are not eligible. Please see further information at [www.give2asia.org/ag-resources](http://www.give2asia.org/ag-resources).

**4. Grant Limitations and Restrictions:** In general, Give2Asia will not approve a grant recommendation that:

- Provides a private benefit, including any goods or services, to the donor or family member;
- Supports lobbying, political campaigns or other political activities;
- Is used to discharge or satisfy a charitable pledge or obligation that is legally enforceable against the donor or any other persons;
- Covers project costs incurred by the grantee prior to the approval of the grant;

- Pays for goods or services of value received by the donor, their family or their constituents;
  - Is to a private foundation or organization controlled by the donor;
  - Is to an individual or family, as opposed to a charitable organization;
  - Is to be used for any purpose that is not entirely charitable;
  - Is to an organization that fails to meet our standard Due Diligence requirements (please see [www.give2asia.org/forms-applications](http://www.give2asia.org/forms-applications) for more details) ; and/or
  - Requires purchase of goods or services provided by the donor.
- 5. Due Diligence:** Prior to the approval of any grant, Give2Asia must establish the recipient's eligibility as a qualified charitable organization and assess its capacity to receive and account for grant funds. When a grant recommendation is made for a grant recipient not yet approved by Give2Asia, the recipient is asked to complete a Grantee Eligibility Application, which is reviewed by staff in the US and Asia. Give2Asia examines each new recipient to assess its charitable purpose and programs, legal status, the soundness of its management and governance practices, its financial management capacity, and its compliance with US anti-terrorist financing guidelines. A site visit may be made by in-country staff if required. The due diligence process usually takes 4 to 8 weeks, but timing can vary greatly based on the responsiveness of the organization.
- 6. Give2Asia Board of Directors Approval:** All grant recommendations are subject to review and approval by the Give2Asia Board of Directors prior to disbursement. Give2Asia maintains a flexible approval structure to expedite the disbursement of grants to approved organizations. Once an organization has passed Due Diligence review and a grant is ready to be made, the organization and project details will be submitted to the Board of Directors or its appointed representative for approval. If a recommended charity and project do not qualify, or the grant recommendation is otherwise unacceptable, Give2Asia shall decline to make the grant. Give2Asia will immediately notify the donor to discuss alternatives or to propose ways in which a suggested grantee may become eligible.
- 7. Grant Agreement and Disbursement:** Following grant approval, Give2Asia enters into a written agreement with the grantee that spells out the terms of the grant, which include the specific permitted and prohibited uses of the grant funds, and the stipulation that unused funds will be returned to Give2Asia. The grant agreement identifies the person at the organization responsible for the implementation of the grant and details how the funds will be transferred. The grant agreement recognizes the donor or the name of the donor's Give2Asia Fund unless the donor wishes to remain anonymous. Upon execution of the grant agreement, the funds are disbursed to the organization. Give2Asia transmits grants to organizations in Asia primarily by wire transfer. Donors may not act as intermediaries in the delivery of grants.

- 8. Grant Notification and Transmission:** The donor will receive email confirmation of all grants distributed as a result of his or her recommendations. For grants made from a donor's Give2Asia Fund, disbursements are made by withdrawing funds on a pro-rata basis from each investment pool.
  
- 9. Monitoring and Reporting:** Give2Asia field staff monitors the grantee during the grant period to assure that the project is on target and meeting its goals. At the end of the grant period, the grantee submits a final report to Give2Asia, which contains a narrative of its achievements and a financial report demonstrating that the grant funds were expended in accordance with the grant agreement. Give2Asia will notify corporate donors of the completion of the grant project and provide a report based on the level of service agreed to between Give2Asia and the corporation.

# ACCOUNT MANAGEMENT POLICIES

## FOR ADVISED GRANT MAKING

This portion of the document outlines the policies Give2Asia follows when managing donations that are intended for Advised Grant Making, whether those donations are made to Advised Grant Making accounts or accounts tied to funds with donor-advised investment options, such as Donor Advised Funds and Endowed Funds.

1. **Gift Acceptance and Receipt:** Gift acceptance and receipt of contributions to G2A are governed by G2A's contribution policies as outlined within the Users Guide.
2. **Minimum Initial Contribution and Balance:** There is no minimum contribution and no minimum balance required to maintain a G2A Fund. There are minimums for grant disbursements, as outlined in G2A's Pricing Guide.
3. **Additional Contributions:** There is no minimum for additional contributions. A contribution intended for Advised Grant Making should be accompanied by a completed Gift Form, which is available at <http://www.give2asia.org/giftform>.
4. **Naming Your Account:** You choose the name of the fund, to be identified in communications between you and G2A, as well as external communication to grantees, as well as other donors and stakeholders. The account may be named for you or your family, or to establish a broad charitable purpose, e.g., "The Fund for the Education of Girls in China."

**NOTE:** The term "Foundation" indicates a specific legal entity, and should not be used as part of the account's name unless you have a separate registered foundation related to the account.

5. **Fund Advisors and Successors:** A G2A account may have up to two named Donor Advisors who have equal powers. Donor Advisors are the parties authorized by Give2Asia to make grant recommendations from the account, as well as to change its preferences.

For individual or family donors, Donor Advisors may name up to two successors after the death of the original advisors. Successors may be anyone the initial advisors choose, such as a spouse, child, sibling, other family member, friend, or professional advisor. When two original Donor Advisors are named, succession applies only after the deaths of both the original Donor Advisors. Donor Advisors may choose to name Give2Asia or one or more Asia-based charitable organizations as the recommended beneficiary of the account upon the death of all named Donor Advisors and successors.



- 6. Group Authorities:** If a G2A account is established by a group of individuals or family, two people may be designated as Donor Advisors who have the authority to recommend grants from that account.
- 7. Reporting:** G2A will send a quarterly statement to each Donor Advisor reporting the current value of each account's assets.
- 8. Limitations on Fund-Related Expenditures:** G2A policies and US law prohibit:
  - The payment of compensation, loans, expense reimbursements and similar expenses from a G2A account to a donor, Donor Advisor, or any person related to the donor or Donor Advisor.
  - Excess Benefit Transactions\* between G2A accounts and donors/Donor Advisors and between sponsoring organizations and investment advisors.
- 9. Changing Your Preferences:** The Donor Advisor(s) may change any of the designations of the account, including fund name, advisors, successors, and financial advisors by completing the G2A Donor Advised Change Request Form, which is available at [www.give2asia.org/forms-applications](http://www.give2asia.org/forms-applications).
- 10. Minimum Fund Activity:** To achieve G2A's goal of promoting philanthropy to Asia, G2A's Board of Directors has set a minimum total annual grants distribution of 5 percent of the aggregate net assets held at G2A. If this overall minimum is not met, G2A will contact the Donor Advisors to request that they recommend grants to bring their annual distribution up to a minimum of 5 percent. If G2A does not receive sufficient grant recommendations from underactive funds within 60 days, it reserves the right to distribute funds to support G2A's services in order to bring the total annual aggregate disbursements up to the 5 percent minimum.
- 11. Abandonment of Funds:** Donor Advisors are responsible for keeping G2A informed of address changes and changes in contact information.
  - If G2A is unable to contact a Donor Advisor after a period of three years, and there have been no contributions or grant recommendations by the designated Donor Advisors during that period, G2A reserves the right to transfer the assets from the account at its own discretion.

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\* The term "Excess Benefit Transaction" means any transaction in which an economic benefit is provided by an applicable tax-exempt organization directly or indirectly to or for the use of any disqualified person if the value of the economic benefit provided exceeds the value of the consideration received for providing such benefit. (26 USC 4958)



- For any Disaster account, if G2A is unable to contact a Donor Advisor after a period of six months, and there have been no contributions or grant recommendations by the designated Donor Advisors during that period, G2A reserves the right to transfer the assets from the account at its own discretion to support disaster response.

**12. Account Closure:** Accounts may be closed upon the written request of all Donor Advisors to an account following disbursement of all contributions in the account. Accounts will automatically close if there is a zero balance and there has been no activity for the preceding 12 months.

# ADVISORY SERVICES

## EXPERT KNOWLEDGE FOR PROGRAM IMPACT

Creating impact and reaching your goals can require research and additional support. Give2Asia is 100% focused on improving the quality of philanthropy and helping donors create successful campaigns and programs. Our flexible Advisory Services can be tailored to your needs, and range from initial research and program recommendations, expanded stewardship during projects, to long-term program management and training for your stakeholders.

### **Country-Specific Research & Assessments**

G2A has experts in each country on a wide range of issues, and the ability to carry out research on changing needs and new opportunities to help you direct your philanthropy where it is needed.

### **Project Identification & Grantee Due Diligence**

Identify potential partners and ensure that the groups you wish to fund are well run and have the ability to carry out the work you wish to support.

### **Ongoing Program Stewardship**

For donors who are engaged in more than a single grant, G2A can help manage your portfolio of projects, work with you to keep track of your aggregate programming, and support coordination with other stakeholders.

### **Expanded Monitoring & Reporting**

For projects that need more hands-on work and analysis of results, G2A has the context and the local connections to make sure the project stays on track and that results are clearly understood and communicated.

### **Grantee Assistance**

Partnerships can require work, and G2A can provide the resources to work with your partners to ensure deliverables are prepared properly and on time, and that your partners get expert support.

### **Site Visits**

Sometimes seeing is believing. G2A can coordinate site visits to existing and proposed projects, and provide on-site local perspective on what you see.

### **Guidance on Grant-Making Compliance**

G2A makes hundreds of grants to Asia each year. Thanks to the knowledge we have built over time on compliance for international grant making, we can help you give confidently in support of projects across the Asia Pacific region.

### **Stakeholder Field Training & Engagement**

G2A often works with donors who have teams and stakeholders both inside and outside of Asia. Our local presence in 24 countries helps deliver expert training and support engagement and volunteerism across your team, and to provide expert guidance to new team members.

Advisory Services are structured based on your needs, and service contracts can be developed for specific activities or as an annual contract to ensure consistent support whenever you need it.

Visit [www.give2asia.org/advisory-services](http://www.give2asia.org/advisory-services) to get started



# CROWD FUNDING

## MOBILIZING YOUR DONOR COMMUNITY

Give2Asia offers a convenient and cost-effective way to accept tax-deductible contributions from supporters in the United States. G2A relieves you of day-to-day administration, accounting, legal and reporting requirements, and other costs, making it much simpler for you to connect US-based donors with charitable projects in Asia.

## TWO WAYS TO RAISE SUPPORT WITH G2A

### 1. “FRIENDS OF” FUNDS: For Asia-based Groups With U.S. Supporters

#### **Cost Effective**

Rather than establish a U.S. nonprofit, you can offer your supporters a U.S. tax deduction for their gift while G2A handles all back-office administration.

#### **Secure**

Offer your U.S. supporters a secure giving platform operated by a reputable partner that specializes in handling donations bound for Asia.

#### **Flexible**

Supporters can choose to give online or offline, and have the flexibility to give by check, credit card, securities or wire transfer.

#### **Easy to Start**

You can start the process of Friends Of Fund today with an initial application fee. G2A then moves forward with a Due Diligence Review, which makes your organization eligible for future advised grants as well as gifts to your “Friends Of” Fund.

#### **What is a “Friends Of” Fund?**

A “Friends Of” Fund is an alternative to establishing and maintaining a US nonprofit entity, relieving Asia-based organizations of many administrative, accounting, and reporting requirements as well as legal fees and other costs. Supporters take US tax deductions on their gifts to a “Friends Of” Fund at G2A. G2A then makes grants to your organization in Asia based on your G2A “Friends Of” Fund Agreement.

#### **How Do We Help Asia-based Groups?**

“Friends Of” Funds help charitable groups focus their time and resources on fundraising, rather than gifts administration. For many organizations, the cost of maintaining a US nonprofit is prohibitive despite the fundraising opportunities that exist with their supporters based in the U.S.

Visit [www.give2asia.org/crowdfunding](http://www.give2asia.org/crowdfunding) to get started



## 2. FUNDRAISING DAF: For U.S. Groups to Organize Community Giving

- ✓ *Quickly and effectively engage your community in cause-based fundraising*
- ✓ *Support local groups in Asia working on a variety of causes*
- ✓ *See the results of your giving and share them with your donors*

### **Benefits**

### **Details**

#### Community Engagement

- Create a branded campaign
- Accept gifts from your community and beyond
- Track donations and donors

Your friends and family can support causes you present, while you act as the Advisor to G2A's grant making. As a US-based 501(c)3, G2A can set up a fund quickly to accept gifts online, by check, by wire transfer and via securities transfer. A dedicated online giving site with the name of your fund and a logo/images is established at [www.give2asia.org](http://www.give2asia.org). All gifts are placed into your designated fund until the time you decide to make an Advised Grant.

#### Expert Grant Making

- Support world-class organizations working on the ground
- Support groups identified by you and your community

G2A works in 24 countries with expert staff and advisors on the ground. Our local knowledge enables us to identify groups that are doing world-class work on the issues you care about. You may choose to make an advised grant to a group or project that you have identified. You may also choose to support a G2A project, which focuses on organizations generating innovative ideas to empowering local communities.

#### Tracking & Reporting on Each Project

- See the impact of your giving
- Show impact to your stakeholders
- Support long-term recovery

When you work with G2A, you will see the impact of your contribution. G2A works closely with our local partners on the ground and reports on the progress and impact of the project.

Visit [www.give2asia.org/crowdfunding](http://www.give2asia.org/crowdfunding)  
to get started



# CHARITABLE CONTRIBUTIONS

## OVERVIEW & POLICIES

Give2Asia's expert network of staff and advisors throughout Asia makes it possible for you to reach You may make a tax-deductible contribution to Give2Asia to fund charitable projects across the Asia-Pacific region. Contributions may be made by individuals, families, corporations, foundations, donor advised funds, or from other vehicles such as charitable trusts. All contributions are subject to Give2Asia's Contributions Policies, which are detailed in this section.

### I. GIVE2ASIA GIFT FORM

The Give2Asia Gift Form initiates your personalized grant-making activities. Use the Gift Form to transmit your donation and recommend the organization, program or fund you wish to support. The form, available at [www.give2asia.org/forms-applications](http://www.give2asia.org/forms-applications), asks for basic donor information; the type, amount and purpose of the gift; acknowledgement and identification preferences; and a description of the donated assets.

Gifts for Advised Grant Making require that the donor complete a Gift Form. In addition, the form is used to initiate a Due Diligence Review in order to qualify a charitable organization in Asia as a new Give2Asia grant recipient.

### II. CONTRIBUTION POLICIES\*

The following policies govern all gifts to Give2Asia.

- 1. Approval of Contributions:** The Give2Asia Board of Directors review all contributions. Give2Asia reserves the right, at its sole discretion, to decline an offered contribution. Contributions not accepted will be returned to the donor without interest as soon as is practical.
- 2. Donor Eligibility:** Individuals, corporations, private foundations, community foundations, donor advised funds, trusts, and estates may make contributions to Give2Asia. Give2Asia's Board of Directors reviews contributions and reserves the right to decline the contribution of any donor at its sole discretion.
- 3. Contributions Are Irrevocable and Unconditional:** Once Give2Asia accepts a contribution, it is irrevocable and unconditional. It is not refundable to the donor for any reason and the

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\* Grants and funding offered by Give2Asia and the policies and guidelines described in this Users Guide are subject to the provisions of Give2Asia's Articles of Incorporation and the approval of the Give2Asia Board of Directors. Give2Asia's Board of Directors reserves the right to modify the terms and conditions of its Articles of Incorporation and this Users Guide at any time.



assets are owned and held by Give2Asia. The donor may not impose any restriction or conditions on contributions that prevent Give2Asia from freely and effectively using the gift in furthering its mission to support charitable activities in Asia.

- 4. Contributions May Not Fulfill a Pledge to the Recommended Charity:** Grants recommended by donors, if distributed, may not fulfill a pre-existing pledge to the recommended charity.
- 5. Contributions May Not Confer Any Private Benefit:** A donation may not result in the donor, or any of the donor's family or constituents, receiving private benefit from a gift, such as any goods, services or profit from the charitable organization receiving a grant.
- 6. Contributions May Not Be Used as a Bribe or Kickback:** Donations and grant recommendations may not be authorized, promised, or offered in connection with any bribe or kickback, or in violation of the U.S. Foreign Corrupt Practices Act of 1977, as amended, or the anti-corruption laws of any country.
- 7. Types of Accepted Assets:** Give2Asia accepts the following types of assets:
  - Cash: Cash contributions must be delivered by check, credit card, direct transfer from a brokerage account, electronic funds transfer or wire.
  - Publicly Traded Securities: Give2Asia will accept most publicly traded securities, including stocks, most mutual fund shares, and bonds. Prior to making a contribution of publicly traded securities to Give2Asia, please complete and sign the Give2Asia Gift Form, available at [www.give2asia.org/forms-applications](http://www.give2asia.org/forms-applications).
  - Restricted Stock: Restricted stock may be accepted by Give2Asia subject to the marketability of the securities and the approval of the issuer concerning the sale of such securities. In the event that such approval is denied, or in the event that the securities cannot be sold for any reason within a reasonable time period, as determined by Give2Asia, the contribution will not be accepted and the securities will be returned to the donor.
  - Online Credit Card Donations: Contributions may be made to an existing fund by credit card (Visa, MasterCard or American Express) through the Give2Asia website. To make a donation online go to [www.give2asia.org](http://www.give2asia.org) and select the fund of your choice. There is a processing fee charged by the credit card companies (approximately 3 percent) that reduces the amount of the actual gift credited to the account.
  - Other Assets: Give2Asia does not typically accept in-kind donations. Under special circumstances, Give2Asia may consider donations of assets, such as real estate, other than those described above.
- 8. Effective Date of Donation:** The effective date of a charitable gift can be particularly significant when contributions are made close to year-end. It is the donor's responsibility to ensure that contributions are made within the tax year desired.

- Checks: Contributions made by check are deemed effective upon the unconditional delivery of the check. In the case of a delivery by US mail, the contribution is effective on the date it is postmarked. Checks coming from outside the United States should be sent by an overnight express delivery service so that the gift can be tracked.
- Credit Card: Contributions made by credit card are effective on the date the charge is made.
- Direct Transfers from Brokerage Accounts and Wire Transfers: Contributions made by direct and wire transfer are effective on the date the funds are received in Give2Asia's account.
- Marketable Securities: The effective date of contributions of marketable securities depends on whether such securities are held in certificated or uncertificated form.
  - *Certificated Securities*: The contribution is effective when the donor makes unconditional delivery of properly endorsed certificates to Give2Asia. In the case of a contribution by US mail, the effective date is the date on which the securities are postmarked. It is recommended that securities be sent by overnight express delivery service.
  - *Uncertificated Securities*: Contributions of securities held in "street name" are effective on the date the transfer is irrevocably credited to Give2Asia's account. A donor's instruction to his or her broker to make a transfer of uncertificated securities to Give2Asia does not make the contribution effective for tax purposes.
  - *Restricted Stock*: Contributions of restricted stock are generally subject to issuer approval. Gifts of such restricted securities will be considered complete only when issuer approval is received.

**9. Valuation and Receipting:** Give2Asia will provide a written confirmation of each accepted contribution with an acknowledgment of the amount of a cash contribution and, in the case of securities or other non-cash assets, a description of the contributed assets. Give2Asia does not value securities or other non-cash contributions. US tax laws place the responsibility on the donor to determine the value of contributed non-cash assets or property for tax purposes. All contributions will receive an acknowledgement letter that serves as a receipt for tax purposes.

**10. Liquidation of Non-Cash Contributions:** Give2Asia does not hold marketable securities or other non-cash contributed assets, and will sell such assets immediately upon receipt. A confirmation letter will be sent after a non-cash contribution has been received, accepted, and liquidated. The amount of the contribution available for granting may differ from the amount of the donor's tax-deductible contribution because of differences in the timing between effective receipt and liquidation.

**11. US Tax Deductibility:** Because Give2Asia is a US 501(c)3 public charity (Federal identification number #94-3373670), donors receive the maximum tax deductibility benefit on

contributions. Individual donors are eligible for an itemized US federal tax deduction for cash contributions of up to 50 percent of adjusted gross income (AGI) in the tax year in which the contribution is made. Deductions for contributions of appreciated securities held for more than one year are limited to 30 percent of AGI. Excess amounts may be carried forward and deducted over a five-year period following the year of the contribution. State income tax deductions for charitable gifts are not necessarily the same as federal income tax deductions. Please contact your tax advisor in advance of a gift to determine the most advantageous way to structure your contributions and assess your actual US and state tax deductibility limits.

**12. Planned Giving:** Give2Asia can be the beneficiary of your will, or a beneficiary of a charitable remainder trust or charitable lead trust, IRA assets, insurance policies or other assets. Please contact Give2Asia staff to discuss your particular needs.



# PRICING

## FOR OUR CHARITABLE WORK

### ADVISED GRANT MAKING

<i>AMOUNT OF GRANT</i>	<i>PRICING</i>
For Grants Between US\$10,000 and US\$24,999	10%
For Grants US\$25,000 & Up:	
First US\$100,000 of grant	7.0%
Next US\$400,000 of grant	2.0%
Next US\$500,000 of grant	1.0%
Amount after US\$1 million	0.5%

### DUE DILIGENCE

With Advised Grant Making	US\$1,000
Standalone	US\$1,500

### GIFTS TO “FRIENDS OF” FUNDS

<i>AMOUNT OF GIFT</i>	<i>PRICING</i>
For Grants US\$5,000 & Up:	
First US\$100,000 of grant	7.0%
Next US\$400,000 of grant	2.0%
Next US\$500,000 of grant	1.0%
Amount after US\$1 million	0.5%

### ANNUAL BALANCE FEES

*For Accounts Requiring a Quarterly Statement*

<i>BALANCE AMOUNT</i>	<i>PRICING</i>
First US\$100,000 of grant	1.0%
Next US\$400,000 of grant	0.8%
Next US\$500,000 of grant	0.6%
Next US\$4 million	0.4%
Above US\$5 million	0.2%

