



**NPT**  
TRANSATLANTIC

Designated Fund  
for Single Gifts to US, UK,  
or Global Charities



# DESIGNATED FUND CONTRIBUTION AGREEMENT

**INSTRUCTIONS:** Complete this form to make a contribution of £2,000 or more (\$3,200 or more) to a Designated Fund of NPT Transatlantic in support of a named charity. Asset transfer instructions can be found on the *How to Make a Contribution* form. Please return to forms@npttransatlantic.org.

## 1 DESIGNATED BENEFICIARY CHARITY INFORMATION

### RECIPIENT ORGANISATION

CHARITY NAME	CHARITY NUMBER/I.D./EIN		
ADDRESS	CITY	STATE (US ONLY)	POSTAL CODE
COUNTRY			
CONTACT PERSON AT ORGANISATION	TELEPHONE	EMAIL	

## 2 DONOR INFORMATION

Identify the registered owner of the assets being donated. A contribution receipt, which is provided for tax reporting purposes, will be sent to the person or legal entity listed in this section.

### INDIVIDUAL

NAME (FIRST, MIDDLE INITIAL, LAST)			
STREET ADDRESS	CITY	STATE (US ONLY)	POSTAL CODE
COUNTRY	PRIMARY TELEPHONE NUMBER		
EMAIL	YEAR OF BIRTH (YYYY)		

### LEGAL ENTITY

Identify the type of entity that owns the assets being donated. Additional documentation may be required.

- Corporation
- Partnership
- Limited Liability Company
- Trust (non-charitable)

Charitable Entity (including Charitable Trusts) If this charitable entity is a US private foundation, please also check this box

OTHER (PLEASE SPECIFY) \_\_\_\_\_

LEGAL ENTITY NAME	YEAR OF ORGANISATION		
STREET ADDRESS			
CITY	STATE (US ONLY)	POSTAL CODE	
COUNTRY	ID NUMBER (EIN IF IN US)		
PRIMARY CONTACT NAME	TITLE / POSITION OF PRIMARY CONTACT		
PRIMARY CONTACT EMAIL	PRIMARY CONTACT TELEPHONE		

### PURPOSE OF GRANT

In furtherance of the charitable purposes of the grantee organisation (default if no box is checked)

Other \_\_\_\_\_

### RECOGNITION

A letter accompanying the grant will be sent to your selected charity. Please indicate your preference for recognition.

Recognise Designated Fund name and Donor (default if no box is checked)  Anonymously

### SPECIAL NOTES

If you wish for your contact information to be given to the charity, please provide it in Special Notes section above.

### CONTRIBUTION RECEIPT FOR TAX PURPOSES

Please issue a contribution receipt for:  UK only  US only  Both UK and US

# DESIGNATED FUND CONTRIBUTION AGREEMENT

## 3 ASSET INFORMATION

Please indicate the type(s) and the amount of your gift. For specific bank transfer/wire transfer instructions, please see the document *How to Make a Contribution* or contact NPT Transatlantic.

### CASH

#### If gifting cash:

- Bank Transfer/Wire
- Other (contact NPT Transatlantic)

£  
AMOUNT OF TRANSFER (GBP)

\$  
AMOUNT OF TRANSFER (USD)

ACCOUNT NAME AT TRANSFERRING INSTITUTION

ACCOUNT NUMBER AT TRANSFERRING INSTITUTION (OPTIONAL)

TRANSFERRING INSTITUTION

COUNTRY OF TRANSFERRING INSTITUTION

#### If gifting cash from another donor-advised fund or charitable entity:

- Bank Transfer/Wire
- Other (contact NPT Transatlantic)

£  
AMOUNT OF TRANSFER (GBP)

\$  
AMOUNT OF TRANSFER (USD)

TRANSFERRING INSTITUTION

COUNTRY OF TRANSFERRING INSTITUTION

### SHARES AND OTHER PUBLICLY TRADED SECURITIES

If gifting shares, securities, bonds or mutual funds, please complete the section below.

NAME OF STOCK/BOND/MUTUAL FUND

SYMBOL/SEDOL/CUSIP NUMBER OF SHARES/UNITS

NAME OF TRANSFERRING INSTITUTION

COUNTRY OF TRANSFERRING INSTITUTION

ACCOUNT NAME AT TRANSFERRING INSTITUTION

ACCOUNT NUMBER AT TRANSFERRING INSTITUTION (OPTIONAL)

NAME OF STOCK/BOND/MUTUAL FUND

SYMBOL/SEDOL/CUSIP NUMBER OF SHARES/UNITS

NAME OF TRANSFERRING INSTITUTION

COUNTRY OF TRANSFERRING INSTITUTION

ACCOUNT NAME AT TRANSFERRING INSTITUTION

ACCOUNT NUMBER AT TRANSFERRING INSTITUTION (OPTIONAL)

### RESTRICTED STOCK

For restricted stock, the *Restricted Stock Questionnaire* and *Irrevocable Stock or Bond Power* are required. Please contact NPT Transatlantic for assistance.

NAME OF STOCK NUMBER OF SHARES

### GIFTS OF OTHER TYPES OF ASSETS

Other types of gifts may include real estate, alternative investments (hedge fund or private equity interests), and other types of illiquid assets such as private C- and S-Corp stock, limited partnership interests, and other privately-held assets. Please contact NPT Transatlantic for assistance.

DESCRIPTION OF ASSET

## 4 ACKNOWLEDGEMENT OF TERMS

I understand that my donation of the assets described in Section 3 is an irrevocable and unconditional contribution when received and accepted by NPT Transatlantic, and that NPT Transatlantic retains exclusive legal control over contributed assets. I acknowledge that I have read the Designated Fund Guide for donors contained in this document and agree to the terms and conditions contained therein. By signing below, I acknowledge that this grant will not:

- Provide more than an incidental benefit, good or service to any specific individual, myself or related entities.
- Pay for dues, membership fees, tuition, goods from a charitable auction or other goods or services.
- Support a political campaign or lobbying activity, an individual or a private non-operating foundation.

DONOR OR AUTHORISED OFFICER SIGNATURE DONOR OR AUTHORISED OFFICER PRINTED NAME DATE (DD/MM/YYYY)

### DOCUMENTATION REQUIRED

- Designated Fund Contribution Agreement (this form)
- Scanned copy of passport of donor or authorised officer (not required if previously provided to NPT Transatlantic)
- Gift Aid Declaration (for UK Individual taxpayers, if applicable and if not previously provided to NPT Transatlantic)

RETURN TO [forms@nptransatlantic.org](mailto:forms@nptransatlantic.org).

# Designated Fund Guide for Donors

## INTRODUCTION

NPT Transatlantic Designated Funds are established by NPT Transatlantic to support specific charities. Giving to an NPT Transatlantic Designated Fund is suitable for one-time donations and donors who wish to give to a specific charity over time.

All Designated Fund activities are subject to the terms and conditions outlined in this Guide, as well as NPT Transatlantic's Articles of Association. NPT Transatlantic reserves the right to

modify the Designated Fund programme and this guide at any time. Additional fees may apply for exceptional due diligence or vetting of charitable organisations.

NPT Transatlantic has completed due diligence on the charity to ensure that NPT Transatlantic is able to make grants to the organisation via a designated fund.

## ELIGIBILITY

As a UK/US dual qualified charity, NPT Transatlantic must comply with both Charity Commission/HMRC regulations and US Internal Revenue Code regarding required due diligence on beneficiary charities. In the UK, organisations must be registered with the Charity Commission for England and Wales, Office of the Scottish Charity Regulator, Charity Commission of Northern Ireland or otherwise recognised as charities under the laws of those jurisdictions, including, for example, 'exempt' or 'exempted' charities. In the US, organisations must be tax-exempt under US Internal Revenue Code Section 501(c)(3) and public charities

under Code Section 509(a)(1), (2) or (3); and/or private operating foundations described in Section 4942(j)(3) of the US IRS Code. Grants may not be used to support political campaigns or lobbying.

In countries other than the UK or US, organisations and grants must meet the guidelines and requirements of the Charity Commission, HMRC and the IRS. Additional fees to cover the cost of such due diligence apply.

## MAKING A GIFT TO A DESIGNATED FUND

### Minimums

The minimum gift amount to a NPT Transatlantic Designated Fund is £2,000 or \$3,200.

You can make a gift by completing the following:

- Designated Fund Contribution Agreement
- Gift Aid Declaration (if applicable)

## CONTRIBUTIONS

You may contribute both liquid and illiquid assets to a Designated Fund.

Commonly contributed assets and their respective delivery instructions include:

- **Cash Contributions:** You may transfer cash by bank transfer or cheque.
- **Publicly Traded Shares:** You may transfer shares ("in kind") via bank transfer to NPT Transatlantic's brokerage account.
- **Other Property:** NPT Transatlantic reviews each proposed contribution on a case-by-case basis. Such contributions can include non-publicly traded assets (such as shares of a privately held company) or tangible property. Delivery of these illiquid assets varies. NPT Transatlantic manages all aspects of liquidating the asset. All costs NPT Transatlantic incurs to accept and sell the assets (e.g. legal or appraisal fees) will reduce the net proceeds. You are responsible for securing a qualified appraisal to substantiate your charitable tax deduction in the UK and/or the US.

Once a contribution is accepted, NPT Transatlantic will liquidate the assets in a reasonable time period. Certain assets, such as publicly traded stock, may be liquidated immediately while other contributions will be liquidated on a schedule as appropriate.

The net proceeds of all liquidated contributions are added to the asset value of the Designated Fund. Designated Fund assets are intended for charitable purposes only.

### Contributions are Irrevocable

Once NPT Transatlantic approves and accepts your contribution, it is irrevocable. NPT Transatlantic retains exclusive legal control over the contributed asset and you may not impose any material restriction or condition on the donation.

## GIFT RECEIPTS

NPT Transatlantic provides gift receipts for your contribution for US and UK tax purposes. Please keep the receipts for your records and tax filing purposes.

## UK TAX RELIEF

### Gift Aid relief

When a cash gift is made to NPT Transatlantic, the gift of cash may be eligible for Gift Aid relief in the UK. To qualify for Gift Aid relief, the donor must pay enough UK tax (income tax, capital gains tax, Remittance Basis Charge) in each tax year to cover the amount of Gift Aid relief that all charities claim on the donor's behalf for that tax year. As a registered UK charity, NPT Transatlantic is eligible to claim Gift Aid on eligible cash contributions. The reclaimed Gift Aid will be added to the named Designated Fund account once received. Gift Aid may only be claimed on new donations to charity.

If relevant, donors should complete a Gift Aid Declaration form.

### Tax relief on UK Self-Assessment return

When a gift is made to NPT Transatlantic, individual donors may be able to claim UK tax relief on their self-assessment tax return. For cash gifts, higher rate or additional rate taxpayers are generally eligible to claim the difference between their tax rate and the basic tax rate on the gross donation. For gifts of shares, donors are generally eligible to claim tax relief on the total fair market value of the contribution. Capital gains tax does not apply for donated shares. The amount of the UK tax relief will depend on many factors, including the type of asset donated.

### Remittance Basis taxpayers

Donors who are taxed in the UK on the Remittance Basis may contribute to NPT Transatlantic offshore of the UK.

## US TAX DEDUCTION

When a gift is made to NPT Transatlantic, individual donors may be able to claim a US charitable contribution deduction on their US federal and state income tax returns (depending on the state) for the value of the gift, subject to certain limitations. The amount of the US deduction will depend on many factors, including the type of asset donated.

## FEES AND EXPENSES

Contributions to NPT Transatlantic are charitable donations of assets over which NPT Transatlantic retains exclusive ownership, discretion and control. The terms "fee" wherever used refer to the amount NPT Transatlantic allocates from contributed assets to cover operating expenses.

### Charitable Administration Fee

Each gift to a Designated Fund is subject to a charitable administration fee upon receipt of the gift, which is deducted by NPT Transatlantic to cover operating expenses.

Contribution	Charitable Administration Fee
First £25,000 or \$40,000	5%
Next £75,000 or \$120,000	1%
Gifts Above £100,000 or \$160,000	Capped at £2,000 or \$3,200

The minimum Charitable Administration Fee is £100 or \$160.

### Other Fees

- Offshore fee: 1% of the contribution if made offshore. The minimum offshore fee is £50 (\$80) and the maximum is £250 (\$400).
- Grant fees: There is no fee for UK or US charities. A £50 (\$80) global grant fee is deducted for charities outside of the UK or US, due to increased due diligence costs.
- Additional fees may apply for contributions of non-publicly traded assets.

### NPT Transatlantic

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