

Donor Checklist for Donating Privately-Held Business Interests

- Determine what portion, or entirety, of the private business you would like to donate
- Setup a DAF account - UITripleDAF.org
- Provide the articles of incorporation, operating agreement, and stockholder/shareholder agreement of the business to UI at processing@uitripledaf.org
- Provide a description of the asset being gifted (corporate structure of the relevant business)
 - Does the donor intend to restrict UI's right to use or sell the asset?
 - Any related debt or liabilities related to the asset being gifted?
 - Provide any proposed sale agreements with respect to the asset
- Sign the gift agreement
- Obtain a qualified appraisal of the business (obtained and paid for by the donor), no earlier than 60 days before the date of donation or no later than the due date of the donor's tax return
- File tax form 8283 (Both the appraisal company and UI must sign)