

NON-CASH CONTRIBUTIONS

Non-cash gifts are also called gifts in-kind, is a non-monetary contribution of personal property or professional services. Your PGTS representative can help you assess your financial situation and determine which giving options can care for your family while also providing the best benefit to the organization of your choice. Here is an overview of giving non-cash gifts and the methods that will likely be used.

Tangible non-cash gifts—these are gifts that have physical substance, you can touch, or hold. The following are examples of tangible gifts and the methods that would be used to gift them.

Tangible Non-cash Gifts	Method
Precious metal or gems	Gift of the item
Furniture	Gift of the item
Jewelry	Gift of the item
Plant and Machinery	Gift of the item
Vehicles	Gift of the item
Real Estate	Gift of the item
Buildings	Gift of the item
Equipment	Gift of the item
Inventory	Gift of the item
Computers	Gift of the item
Livestock	Gift of the item
Agricultural crops	Gift of the item

Intangible non-cash gifts—are gifts that do not have physical substance but still represent value. The following are examples of intangible gifts and the methods that would be used to gift them.

Intangible Non-cash Gifts	Method
Patents	License or assignment
License or Medallion	Check issuer
Intellectual property	License or assignment
Internet domain	License or assignment
Logos	License or assignment
Copyright	License or assignment
Brand Value	License or assignment
Self-developed software	License or assignment
Trademarks	License or assignment
Franchise Agreements	Assign or transfer
Business Goodwill	Sales or Assignment
Business methodologies	License or assignment