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Chapter 22: Best Practices

None

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Accompanying this manual are prototype materials formatted in Microsoft Word for Windows, along with PDF files containing annual filing materials for certain states as referenced in Chapter 14. (For users of the print version of this manual, a link to the prototype materials appears in the Update Summary and Instructions sheet included with each update.) The Word and PowerPoint materials may be adapted, personalized, and reproduced for use by your institution. They are made available to you with the understanding that the authors are not engaged in the practice of law, nor in rendering legal or other professional advice. Accordingly, you are advised to have your own legal counsel review and approve the documents, including any modifications, before using them.

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Directory to Annuity Agreements	agreements-directory.docx	xxvi
Deduction Calculation Worksheets	deduction calculations.docx	4.2 & 4.11
Sample Resolution Establishing a Gift Annuity Program	resolution to establish.docx	5.27
Sample Charitable Gift Annuity Policies	policies.docx	5.29
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Sample Letter Regarding Funding a Gift Annuity with Assets in the Donor's Revocable Living Trust	CGA funded via RLT.docx	5.45
Sample Letter Instructing Charity to Retain Annuity Payments	payments to charity.docx	5.47
Sample Letter Regarding First Payment Deferral	first payment deferral.docx	5.49
Sample Letter Alerting Annuitant(s) to Upcoming Change in Taxation of Annuity Payments	annuity becoming taxable.docx	5.51
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Summary of Accounting and Tax Information	tax-info summary.docx	9.5

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Directory

Annuity Agreements File

The annuity agreements (agreements-base.docx), New York annuity agreements (NY agreements.docx), flexible deferred annuity agreements (flex dga-agreements.docx), and New York flexible deferred annuity agreements (NY flex dga-agreements.docx) files contained among the prototype materials are formatted with each agreement as a new section. The easiest way to go to a particular agreement within the file is by use of the section number, a complete list of which is set out below. In Microsoft Word, click Find, then Go To, then select Section and enter the applicable number.

If you wish to print a particular agreement, click File, then Print, then in the Pages field enter the applicable section number(s) you wish to print (e.g., s1, s5). You may also highlight a particular section for printing (or copying as a new document). When doing this, be sure to highlight through the ending section break, or the footers will not appear.

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