THE ASSEMBLY AT BROKEN ARROW

WAYS TO GIVE: GIFT ACCEPTANCE GUIDE & SUMMARY

Thank you for supporting the mission and ministries of The Assembly at Broken Arrow! Your financial gifts enable us to proclaim the Gospel, build community, and serve families across our region. This guide offers a comprehensive, transparent overview of our gift acceptance guidelines to assist you and your advisors.

WAYS YOU CAN GIVE

1. Cash, Checks & Online Giving

We gratefully accept gifts in any amount via cash, check, money order, credit/debit card, or direct electronic transfer.

- **Checks:** Please make checks payable to "The Assembly at Broken Arrow" or "The Assembly".
- **Online Giving:** Fast, secure electronic and digital options are available through our church website.

2. Stocks, Publicly Traded Securities & Cryptocurrency

Donating appreciated securities or digital assets is one of the most tax-efficient ways to support church ministries.

- **Public Securities:** Stocks, bonds, and mutual funds can be transferred electronically to our church brokerage account. Securities are typically sold immediately upon receipt to fund active operations.
- **Cryptocurrency:** Gifts of digital assets (e.g., Bitcoin, Ethereum) are accepted via established institutional processing partners and are liquidated into cash immediately upon clearing to eliminate market volatility risk.

3. Tangible Personal Property & Vehicles

We accept physical property (jewelry, artwork, equipment, and vehicles) that supports church operations without creating excessive maintenance or storage burdens.

- **Pre-Approval & Title:** All property gifts must be reviewed by the Business Office prior to donation and transferred free and clear of all liens or encumbrances.

4. Real Estate

Gifts of real estate (residential homes, commercial property, or land) provide transformative support for church ministries.

- **Board Approval:** All real estate contributions require prior evaluation and approval by the Board of Deacons.
- **Environmental & Title Protections:** Property must have a clear, unencumbered title. A Phase I Environmental Site Assessment (ESA) by a qualified engineer is required for commercial, industrial, or agricultural real estate at the donor's expense.

5. Planned Giving & Legacy Gifts

You can make a lasting impact beyond your lifetime by including The Assembly at Broken Arrow in your estate planning.

- **Beneficiary Designations:** Name the church as a beneficiary in your will, revocable trust, life insurance policy, or retirement plan (IRA/401k).
- **Policy Ownership Transfers:** If transferring full ownership of a life insurance policy to the church, the policy must be fully paid-up.

DESIGNATED GIFTS & STEWARDSHIP

We welcome gifts earmarked for specific approved ministries or capital projects. To maintain biblical stewardship and meet 501(c)(3) legal standards:

- **Our Commitment:** Every reasonable effort will be made to apply your gift directly toward your designated ministry or project.
- **501(c)(3) Control:** Contributions are accepted with the explicit understanding that The Assembly at Broken Arrow retains ultimate administrative control and discretion over all donated funds to ensure tax-exempt compliance.
- **Fund Reallocation:** If a designated project or ministry program becomes overfunded, fully completed, or no longer viable, remaining funds will be reallocated by the Board of Deacons where needed most to advance our overall church mission.

TAX ACKNOWLEDGMENTS & IRS GUIDELINES

The Assembly at Broken Arrow is a qualified 501(c)(3) tax-exempt organization. All donors receive official written receipts complying with IRS substantiation requirements.

- **Valuation Policy:** Per IRS regulations, the church cannot assign a monetary value to donated physical property or real estate on receipts; establishing fair market value for tax deduction purposes is the donor's legal responsibility.
- **Legal Date of Gift:** Determined by official receipt dates — USPS postmark for mailed checks, clearing date into brokerage account for stocks/crypto, or recorded deed date for real estate.

Donor IRS Reporting Quick Reference

Gift Category	Documentation / Requirement	Donor Action Required
Gifts under $500	Church Written Receipt & Bank Records	Retain receipts for personal income tax filings.
Gifts $500 – $5,000	IRS Form 8283 (Non-cash)	Attach Form 8283 to tax return (church signature not required).
Gifts over $5,000	Qualified Independent Appraisal & Form 8283	Obtain qualified appraisal; Administrative Pastor signs Form 8283 summary.
Vehicles ($500+)	IRS Form 1098-C	Church provides Form 1098-C for donor to attach to tax return.

Questions & Formal Policy Access

Professional Advisory: We strongly encourage prospective donors to consult personal legal, tax, or financial advisors when planning major, structured, or estate gifts.

Gift Declination & Returns: The church reserves the right to decline any gift that falls outside our mission or policy criteria. Unaccepted gifts, unprocessed checks, or electronic transfers will be returned promptly to the donor without a tax receipt being issued.

Formal Policy Access: If you have questions about making a contribution or would like to inspect our complete, **Formal Gift Acceptance Policy**, please contact the Business Office.

The Assembly at Broken Arrow — Business Office | Broken Arrow, OK | Phone: 918.251.8591