GIANT, IMPORTANT DISCLAIMER: WE AREN'T GIVING LEGAL, TAX OR FINANCIAL ADVICE. PLEASE SEEK YOUR OWN COUNSEL FOR ANY DONATIONS. MANY OF THESE QUESTIONS ARE OPEN TO SOME INTERPRETATION, ARE GENERAL IN NATURE OR ARE UNIQUE TO A PARTICULAR JURISDICTION. ASSUME ALL ANSWERS ARE WRONG UNTIL YOU/YOUR DONOR CONFIRMS WITH HER/HIS ADVISOR.

Q & A from "Gifts Hidden in Plain Sight: Unlocking Creative Real Estate Opportunities" <May, 2026>

We don't get inquiries about real estate gifts. Can you address how to attract them?	Talk about them – everywhere. Share stories of real estate gifts in donor meetings, on your website, in social media posts, and written mailers. Most of your donors don't think of using real estate as a charitable gift. It's up to us to let them know of the possibility. Keep your stories on the personal side. Don't start off talking about tax and financial benefits. Lead with the human/heart side of the story and wrap up with a list of "potential financial/tax benefits" at the end and consider listing as bullets.
What is the minimum value of the real estate that you will accept?	Of course, it depends, but usually $200-250K is the minimum. Much less than that is not usually super economical if going through a DAF (since our fee is 1-3% or so). Going directly to a charity, lower amounts can work since the charity is able to keep the 100%, so that can sometimes work.
If a Donor donates a property that has an income stream, who receives the income until the property is sold?	The donor's DAF receives the income. If a direct charity owns the real estate, then it would receive the income. This would be netted out of expenses of course.
Approximately what % of real estate gifts do you have to reject?	Probably 75% (not necessarily that we reject, but just don't work out) - timeshares, large mortgage, just today had a donation inquiry with a $5 million basis but property was worth $3.5 million (not tax wise to donate), already a pre-arrange sale, zero marketability, other majority party doesn't want to sell, legal issues, insurance issues for a partial

	donation, too small, etc.)
Philosophical question that may be hard to answer, but - What are key things to listen for or to explain to a prospective donor when the conversation goes past the first meeting? I've had several "first" meetings about gifts of property and they seem interested but have not done so well getting a "second" meeting about gifts of real estate because it seems to have been overwhelming for the donor - either legally or because of the connection the donor has with the property.	This is very common. The key is to keep things simple with the donor. Don't explain the 15 steps needed to make a gift. Compress it into about 3 steps and let them know that you can make the gift process simple for them. Be sure to let them know what the first step is, so that if/when they are ready to move forward, they know exactly what to do/who to contact.
If we know we want to run all real estate through you, and we are in CA, and we would like to have someone on our planned giving committee who has knowledge that will help us, what would be characteristics, skills and experience that would be most helpful? (PS - Alex has been SOOOO helpful as we look at accepting CGAs through you folks!)	This is possible but not necessary. We will probably complete 20-30 California real estate donations a year. We usually just have 4 questions: What is the fair market value and adjusted basis? Is there debt or any other liens/issues? What is the likely exit path (i.e., tenant wants to buy, it has been on the market for 8 years with no offers, it is a hot market, etc.)? Is this an outright gift, life income or estate gift?
Sorry I missed the end of the previous case. So, you received the building, and gave funds to the charitable without being able to sell it?	When the building is sold, the net proceeds will then be available to be granted to charities recommended by the donor.
So, Bryan, maybe a local wealth advisor that does some work on divesting assets at life event times? Thanks for the questions!	Yes, more on the marketing "shaking the bushes" side rather than due diligence/review stuff. Coming up with a few case studies, including all these options (plus all other noncash gifts and PG vehicles!) on your website, annual report and then to include these options with your major and planned gift proposals. If you want to get more of these gifts, the

	biggest ROI is marketing/story telling - we (and others in the ecosystem) can handle anything that falls out of the bushes.
On the farm example, what if the donor wants a chunk out to fund a downpayment for an adult child or an income stream for them as well?	You can generally do an undivided interest donation. Like Lynn's case, one part can be a DAF/outright gift, one part can be a CRT/CGA and/or one part can be held back for their own... or any permutation of this. Beyond the scope of this response, you have to be careful about gifting an income stream to a non-spouse income beneficiary.
I am going to watch this a few more times. When you provide that online, will the Q and A be there too, or do I need to sort out how to save them before I sign off?	They will be attached next week with the link. Here is the master library https://www.youtube.com/@CharitableSolutionsLLC
You are drafting the CRUTs at no fee?	Yes, with an all caps, all bold with 37 exclamation point disclaimer for them to share with their own estate/tax attorney.
In this farm example, how are you getting paid?	We get paid from the trust the same fee we would normally charge for the noncash transaction. Then we resign as initial trustee to the successor trustee. We do this a fair amount but can also continue as trustee if the donor/charities wish for us to play that role as well.
Previously had a client who wanted to donate their undivided interest in land to a charity, but the rest of the family wanted to hold onto their shares. Is that possible? Can the charity sell the shares back to the other family members?	Yes, on both within reason. There are tight rules around excess benefit transactions with related parties but if at FMV based on an appraisal... yes, it can be done (even for a short-term note). But it still needs to be a larger amount to make it worth it - and if it isn't sold to a family member, then everyone needs to agree to sell or you/we are stuck forever.
I had a case that we had to turn away. A potential donor wanted to donate a single-family house that he owned with someone not a family member. He wanted to donate his share. Is this type of case you will also turn down?	This is possible if it is large enough and everyone agrees to sell and the reasonable path to do that.

If we get a gift of property upon death and we have not been working with you on it, is there a value of bring you in then? I hear about charities receiving a house and it is full of things including a pet!	That depends on the circumstances, including the Executor's latitude/authority, the wishes of the charitable beneficiaries, and the cost/benefit of outsourcing to Charitable Solutions. There are times when the Executor sees significant benefit in working with us. Examples include when an asset is complex (rental or commercial property), when the asset is not local, when there is more than one charitable beneficiary, or when the Executor is an individual who is unable to handle the sale of the asset. It's certainly worth suggesting an exploratory conversation with us!
Could a charity take over as trustee of the CRUT (where Charitable Solutions is the initial trustee) after the first CRUT tax return is filed?	All the time and vice versa - we just make sure all the data is coming over cleanly to the administrator.
Does Dechomai Foundation accept gifts of a remainder interest in a personal residence or farm under IRC Section 170(f)(3)(B)(i)	Yes
How can we encourage our advisors to talk about this with donors more? What's the best way to even bring it up?	Case studies, case studies, and then add some case studies... this is how advisors tell stories. Constant donor success stories and how advisors helped is the way to go.
Are there issues with doing a real estate gift using a coop (vs as a condo)?	Co-ops are doable, but significantly more complex because of the ownership structure and veto power held by the co-op board (which impacts both the donation and sale!). Most co-op donations take much longer than a comparable condo.
Can Lynn repeat the timing for when an appraisal can be made, please? I missed a few details. Thanks	A qualified appraisal expires after 60 days if the gift has not been made. The taxpayer has up until their tax filing deadline to have the appraisal completed. Many of our donors have their appraisals done immediately following the gift, since we haven't yet sold the property and can give the appraiser access.
Do you see the IRS still challenging non-cash giving using the step doctrine argument?	Yes. It is very important for both donors and charities to be careful not to create even a "whisper" of a pre-arranged sale of the donated asset.

DECHOMAI
GIFT ACCEPTANCE MADE EASY

Can you talk about gift acceptance policies around agricultural farmland, holding, selling etc.?	Dechomai can accept gifts of agricultural land. Our goal is to sell as soon as possible at the highest and best price. We will entertain a gift arrangement whereby we would hold the property for a longer term. In those cases, we want to enter into a clear understanding with the donor how long we would be willing to hold and under which circumstances.