FOUNDATION & INSTITUTIONAL ADVISORS

PLANNED GIVING SERVICES

Helping you achieve your organization's mission

Assets Under Custody

*$4.3 trillion**

Assets Under Management

*$638 billion**

Balance Sheet Assets

*$100 billion**

Worldwide Operations

More than 13,000 employees with a network of locations across 18 states and 16 countries

*As of December 31, 2011

Northern Trust's approach begins with understanding your organization's goals, and then tailoring solutions to meet your unique needs. We recognize the challenges that you face in today's environment and the importance of maintaining donor satisfaction and focusing your resources to best support your mission. The primary benefits of working with Northern Trust include:

- Strong expertise in managing sophisticated charitable giving and the ability to act in a fiduciary role to help meet your organization's investment advisory needs;
- Award-winning infrastructure and capabilities performing accounting, reporting and administrative functions;
- More than 120 years of experience working with successful charitable clients across the country that we leverage for the benefit your organization; and
- Access to our wealth transfer and philanthropy experts along with value-added educational materials that can be used to assist executives, board members and development staff in enhancing communication with key donors.

You can expect a complete range of planned giving services to help you in serving your donors, including gift administration, trustee services, fiduciary-based investment program management and charitable tax services.

COMPREHENSIVE GIFT ADMINISTRATION

We have expertise and broad capabilities to help you meet the needs of your donors. Our gift database houses donor gift payment and tax information allowing us to streamline processes and mitigate risk to you and your donors. Our services include:

- Reviewing trust agreement provisions and gift annuity contracts;
- Processing gifts including the valuation and sale of marketable securities;
- Calculating donor accounting valuations on a monthly basis;
- Providing beneficiary services including flexible payment services; and
- Preparing required reports including FASB Liability Reports and CGA state-specific reserve calculations.

TRUSTEE SERVICES

You can count on Northern Trust professionals to conscientiously administer your plans. We can serve as trustee for charitable remainder annuity trusts, charitable remainder unitrusts and charitable lead trusts. When serving as a fiduciary, we offer objective implementation of trust provisions, careful attention to pertinent circumstances and professional management of assets.

FIDUCIARY-BASED INVESTMENT PROGRAM MANAGEMENT

We can help you identify solutions to manage your assets prudently and effectively through our wide array of options. We offer passive and active management through our objective open architecture solutions across multiple investment styles and asset classes. We believe it is appropriate to broadly diversify a portfolio in order to reduce risk and control for volatility. Our portfolio management services include:

- Developing strategic asset allocation based on your goals and the guidelines of our investment policy committee;
- Implementing state-specific investment guidelines you identify for us;

- Managing and trading portfolios to accommodate gifts, annuity payments, maturities and quarterly rebalancing;
- Leveraging in-house investment research; and
- Providing analysis of political and economic developments and commentary from our globally renowned economist and other experts.

We utilize our proprietary trust system to account for all investments of planned giving accounts. Investment activity is available daily via our online financial suite, and we provide quarterly performance reporting and annual analysis of projected liabilities.

CHARITABLE TAX SERVICES

You can feel confident in the expertise of Northern Trust's in-house tax services team. Our experienced team is focused on charitable trust vehicles and is supported by a tax group of more than 90 employees. We are ready to assist you in managing all tax issues including:

- Reviewing trust documents;
- Performing 5% and 10% tests when applicable;
- Processing all returns for charitable trusts and gift annuities;
- Preparing beneficiary tax forms, such as 1099R, K-1; and
- Producing and filing federal forms annually, such as IRS 5227.

SUPPORTING YOUR DONORS

We are committed to helping you sustain positive relationships with your donors and recognize the importance of timely, accurate and highly attentive service. We can support donor contributions through charitable gift annuities, charitable remainder trusts, charitable lead trusts or pooled income funds.

CHARITABLE GIFT ANNUITIES	CHARITABLE REMAINDER AND LEAD TRUSTS	POOLED INCOME FUND
Donor accounting valued on a monthly basis.	Beneficiary payments available on any required frequency.	Donor accounting unitized on a monthly basis.
Valuation of investments available online daily.	Valuation of and calculations of required payment as defined by trust. Valuation of investments available online daily.	Valuation of investments available online daily.
Tax services include 1099Rs to the beneficiaries for gift annuities.	Tax services include K-1s, Form 5227 and 1041-A.	Tax services include federal and state tax returns and K-1s to income beneficiaries.

We offer access to educational materials on wealth transfer and philanthropic issues and trends. We can also directly consult with key board members, staff and current or prospective donors.

FOR MORE INFORMATION

Foundation & Institutional Advisors is a dedicated practice at Northern Trust committed to serving the nonprofit market through sophisticated investment management, strategic insights and world-class resources. We provide a unique value proposition to mid-size nonprofits by combining the expertise and perspective gained through generations of service to affluent families with the investment management and custody infrastructure required by large institutional clients.

We would be privileged to put our expertise and resources to work for your organization. For more information, please contact your relationship manager or call us at 866-480-8970 or e-mail FIA@ntrs.com.

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