

**PLANNED GIVING & TRUST SERVICES  
NORTH AMERICAN DIVISION MANUAL**



**Planned Giving**  
**& TRUST SERVICES**

Planned Giving & Trust Services  
General Conference of Seventh-day Adventists  
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## General Disclaimer

This Planned Giving & Trust Services Manual and the related Forms are intended as general educational material for use only by Seventh-day Adventist organizations listed in the Seventh-day Adventist Yearbook. These materials do not constitute, and should not be considered as, legal, tax, investment, accounting or other professional advice. If legal advice or other expert assistance is required, the services of a competent professional should be sought.

The General Conference Corporation of Seventh-day Adventists has made a good faith effort to verify the information in this *Planned Giving & Trust Services Manual and Forms* book. However, it assumes no responsibility for the accuracy of that information. Laws change frequently and are subject to varying interpretations.

Anyone utilizing this manual and the forms should consult with the proper legal or other advisors to ensure compliance with state and federal laws, rather than relying upon the material contained in this manual.

*The manual is intended as a study guide only and is not to be relied upon separate from professional legal advice.*

Any forms included in this manual are included to convey to the reader a type of form that might be used. Legal counsel should be sought when using any legal form.

It is the intention of the editors to update this manual as needed. Updated pages, along with instructions regarding the pages to be discarded, will be distributed from our office.

The Editors

## Preface

The working policy of the Seventh-day Adventist Church states succinctly the purposes of Planned Giving & Trust Services:

“A recognition of the sovereignty of God, by right of creation and redemption, enables every Seventh-day Adventist Christian to enjoy a sense of security and a relationship with our heavenly Father that surpasses all other considerations. A contemplation of Calvary prompts us to dedicate ourselves and all that we have to God. To do less would mean the loss of spiritual and temporal blessings that come only to those who recognize that God is the owner of all things and that everyone is His steward. This concept of stewardship is recognized by the Christian community; therefore, unique approaches should be taken to achieve the goal of securing to the Lord the material blessings bestowed upon the members of His church.

“The Seventh-day Adventist Church in its Trust Services, offered through the conference legal and denominational institutions, teaches this profound truth and provides the means whereby individuals and families may, through the avenues of special gifts, trusts, annuities, and bequests, give their continuing, wholehearted support to God’s work.

“In the fulfillment of this purpose, the Legal Association through its Trust Services also seeks to minimize the cost of administering and closing the estates of donors and attempts to utilize every lawful means to hold income, gift, and estate tax consequences to a minimum and proclaims, as Heaven’s standard of stewardship, the principles set forth in the Bible and amplified in the Spirit of Prophecy.”

**NADWP FT, GCWP FT**

It is the object of Planned Giving & Trust Services to accomplish its purposes in harmony with good professional ethics and the laws of each jurisdiction involved. Careful planning and good professional advice is a necessity.