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# Transfers of Cryptocurrency (BTC, ETH) to MS GIFT Donor Advised Fund

If you have cryptocurrency assets with embedded gains, you may want to consider donating them to your Donor Advised Fund as part of your charitable giving strategy. MS GIFT offers a solution for existing donors to safely and securely contribute cryptocurrency assets and potentially receive an immediate tax benefit.

## OVERVIEW: CRYPTO DONATIONS TO MS GIFT

| | |
|---|---|
| ***MS GIFT Accepted cryptocurrencies*** | • Bitcoin (BTC)<br>• Ethereum (ETH) |
| ***Acceptance / Date of Gift*** | • Like the receipt of cash or another type of property, the acceptance date is typically the time when all rights and control of the assets have transferred. For donations of cryptocurrency, this is the date/time the transaction is confirmed on the blockchain. |
| ***IRS Requirements: Form 8283*** | • Donors who give more than $500 of cryptocurrency to MS GIFT generally must file the IRS Form 8283<br>• Donors who give $5,000 or more of cryptocurrency to MS GIFT are required to file the IRS Form 8283 and obtain an appraisal (donors are responsible for finding an appraiser following the contribution) |
| ***Donation Management Platform*** | • MS GIFT partners with Engiven, a donation management platform focused on providing individualized service for donors during the transfer of cryptocurrency to MS GIFT |
| ***Exchange*** | • Gemini (multi-currency) |

## HOW IT WORKS

**2** **Confirmations monitored on the blockchain**

**4** **USD Deposited in MS GIFT Account**

**1** **Donor initiates transfer via the Engiven platform, accessible from DFX (Donor Portal)**

**3** **Cryptocurrency sent for liquidation**

**5** **Proceeds are invested within the DAF's selected advisory program**

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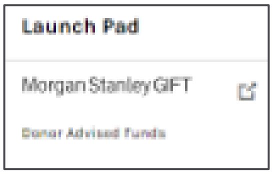
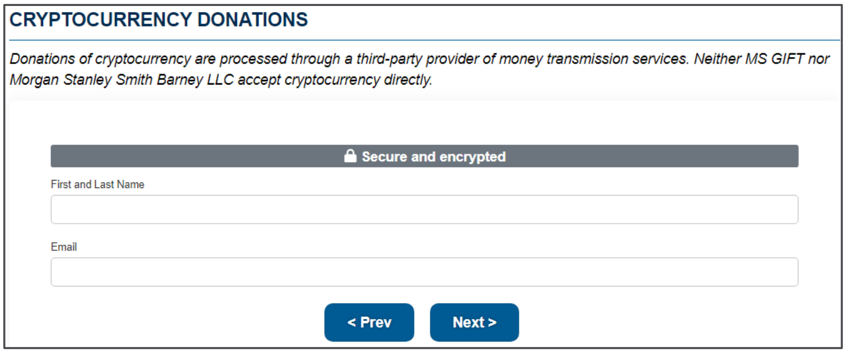
## STEPS TO TRANSFER CRYPTOCURRENCY TO MS GIFT

1. Log into DFX (Donor Portal) hosted by existing third-party admin. You can access DFX through Morgan Stanley Online (MSO), Single Sign On.




2. Once in DFX, complete the “Donate Cryptocurrency” widget. You will be redirected to the Engiven supported webform.
   - Note: You will be required to fill out a questionnaire, which may trigger an escalation. You will be notified if any additional due diligence is required, and a team member will reach out to you.




3. Engiven generates a unique public address to send the intended amount of cryptocurrency.

4. Within minutes of initiating the transfer, the Engiven platform will send you an IRS compliant contribution receipt indicating that you have successfully donated cryptocurrency to MS GIFT.
   - The donation receipt will contain a link for you to initiate the IRS Form 8283 workflow if desired[1]. This link is only provided for gifts with equivalent $USD value of ≥$500.

[1]Donors are under no obligation to attain the Form 8283 from the link provided by Engiven

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