

THE GIFT RULE CHECKLIST

- Never solicit a gift of any kind under any circumstances.
- Never accept a gift linked to official action under any circumstances.
- Never accept cash or cash equivalent.
- Never accept a gift unless it fits within an exception to the gift rule.

1 What is the "Value of the Gift"?

- Fair market value
- Imputed value to the recipient
- "Buydowns" are never permitted

2 Is the value of the gift > \$9.99*?

- If no, and not repeating or part of a set of simultaneous gifts - it may be accepted.

3 Is the value of the gift > \$49.99*?

- If no, does the value of this gift, plus the value of all other non-nominal gifts from this donor in the calendar year exceed \$99.00?

***IF YES** to either question, an exception on reverse must apply.