## Non-Cash Gift Agreement (AG-103) Instructions

The Non-Cash Gift Agreement is a formal agreement document for acknowledgment of non-cash gifts to Texas A&M AgriLife as follows:

Gifts of non-monetary property {e.g. facilities, materials, supplies, equipment (rolling stock, computers equipment, etc.)} including required transportation, assembly, erection, etc. required to make the gift fully functional for the purpose for which it was intended.

In order to qualify as a gift, the Donor may not stipulate any type of deliverable or other specific performance (e.g. specific accomplishments, periodic or performance reports, etc.) as a requirement of receipt of gift. Inclusion of deliverables or other specific performance would constitute a restriction and would require the use of a sponsored agreement, collaboration agreement, or other agreement as appropriate. The Donor may request that the gift be used for a specific Agency purpose or program and the Agency will use all practical efforts to comply with this request.

Other provisions and instructions relating to this form and administration of sponsored agreements may be found in TAMUS Regulation 15.01.01, 21.05.01.

Following is a brief explanation of the components required for completion of the form:

A space is provided to specify the Recipient Agency and the Donor's name and address.

- 1. Provides space for a specific description of the gift and the dollar value of the gift as indicated by the Donor.
- 2. Provides requirements for the gift of an animal, facilities equipment or materials.
- 3. Certifies that the gift does not have any deliverables expected returns.
- 4. Provides space for the Donor to specify if gift is to be used for a specific purpose.
- 5. Provides space for the Agency Department, Unit, Center, or District affiliation.
- **6.** Donor represents and warrants it is not an entity associated with a country on the U.S. Department of Commerce's foreign adversaries list under <a href="15">15</a> C.F.R. § 791.4.
- 7. Provides additional conditions of the gift agreement.

Routing and approval requirements.

Signatures and Information: All applicable signatures must be obtained.

The Agency Director's signature on this form serves only as an acknowledgment of receipt of the gift and does not represent concurrence with any stated value of the gift for income tax purposes: a certified appraisal may be required for validation of value for income tax purposes.

Submit the Non-Cash Gift Agreement to the Texas A&M AgriLife – Reporting Office for processing.

(03/2025)