

Remember year-end gifts for your church.

The church should be near the top of the list when a Christian considers which charities and ministries will receive end-of-the-year charitable gifts. Have you thought about an extra year-end blessing to give to your church?



Here are a few tips:

- **Exercise your spiritual gift, be generous and tax-wise.**
Evaluate giving long-term appreciated assets versus cash. You may realize income tax savings by claiming the fair market value as the contribution and avoid the capital gain recognition. Farmers or ranchers can make in-kind donations and reduce reportable income.
- **Want to make a gift, but enjoy income during your lifetime?**
Consider gift options that would produce lifetime income, may provide a current tax deduction, and a future gift for your church, such as a charitable remainder trust or pooled income fund.
- **Need a dedication, not income, and a “charitable checkbook”?**
A donor-advised fund with the Presbyterian Foundation may provide a dedication for 100% of the contribution and creates a source of private grants when desired. You recommend grants to your church or the charities you wish to support in the amount of your choosing.
- **Concerned about potential estate taxes on transfers to heirs?**
Don’t overlook the tax advantaged non-grantor charitable lead trust which benefits the charity for as long as you choose and reduces or even eliminates the taxable value of the delayed gift to your heirs.

Please consult with your legal, financial, or tax advisor. This information is adapted from Presbyterian Foundation resources.

www.presbyterianfoundation.org

Remember year-end gifts for your church.

The church should be near the top of the list when a Christian considers which charities and ministries will receive end-of-the-year charitable gifts. Have you thought about an extra year-end blessing to give to your church?



Here are a few tips:

- **Exercise your spiritual gift, be generous and tax-wise.**
Evaluate giving long-term appreciated assets versus cash. You may realize income tax savings by claiming the fair market value as the contribution and avoid the capital gain recognition. Farmers or ranchers can make in-kind donations and reduce reportable income.
- **Want to make a gift, but enjoy income during your lifetime?**
Consider gift options that would produce lifetime income, may provide a current tax deduction, and a future gift for your church, such as a charitable remainder trust or pooled income fund.
- **Need a dedication, not income, and a “charitable checkbook”?**
A donor-advised fund with the Presbyterian Foundation may provide a dedication for 100% of the contribution and creates a source of private grants when desired. You recommend grants to your church or the charities you wish to support in the amount of your choosing.
- **Concerned about potential estate taxes on transfers to heirs?**
Don’t overlook the tax advantaged non-grantor charitable lead trust which benefits the charity for as long as you choose and reduces or even eliminates the taxable value of the delayed gift to your heirs.

Please consult with your legal, financial, or tax advisor. This information is adapted from Presbyterian Foundation resources.

www.presbyterianfoundation.org