



Planned Giving: More Giving

Unleashing the vision of your existing givers



National Christian
FOUNDATION®

What is Planned Giving?

1. Major gifts, typically complex or illiquid
2. Testamentary bequests
3. Split-interest gifts
 - Charitable trusts
 - Charitable gift annuities



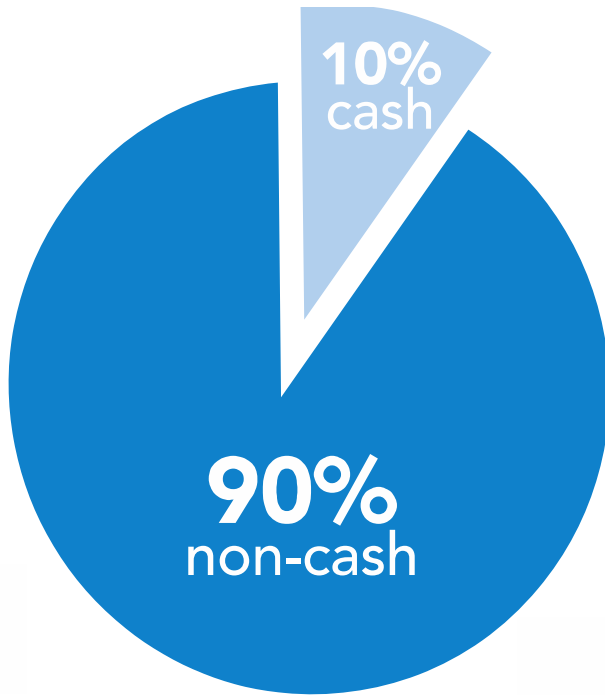
Fundraising vs. Planned Giving

Totally different!

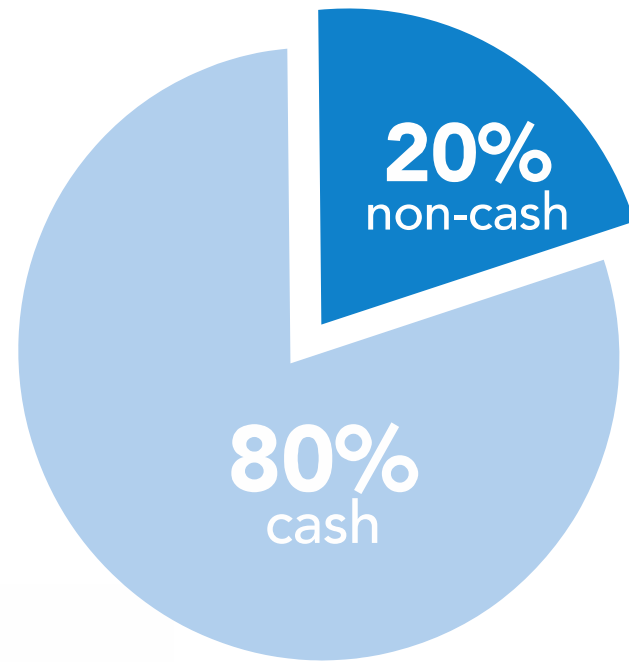
Consultative, solutions-focused



The problem with how we give



Assets owned



Assets given



The time is now

War Generation – 37mm

Boomers – 80mm

Gen X – 69mm

Millennials – 100mm



How to Implement Planned Giving?

- DIY
- Hire an employee
- Hire a consultant
- Partner with NCF



By the numbers

- **1982** ... our founding year
- **\$4.3 billion+** in contributions from givers
 - \$630 million in 2011
- **4-star rating** from Charity Navigator for nine straight years (top 2% of all charities)
- **\$550 million** value from 500+ non-cash gifts in the last five years
- **19th** largest U.S. charity



The vision

To mobilize an unprecedented abundance of Kingdom resources to accomplish every good work



Impact

Over \$3.1 billion to
over 20,000 charities
around the world



We share your values

“NCF shares the same values I do and truly understands what I’m trying to accomplish.”

Tim Tebow, *Heisman Trophy Winner and NFL Quarterback*



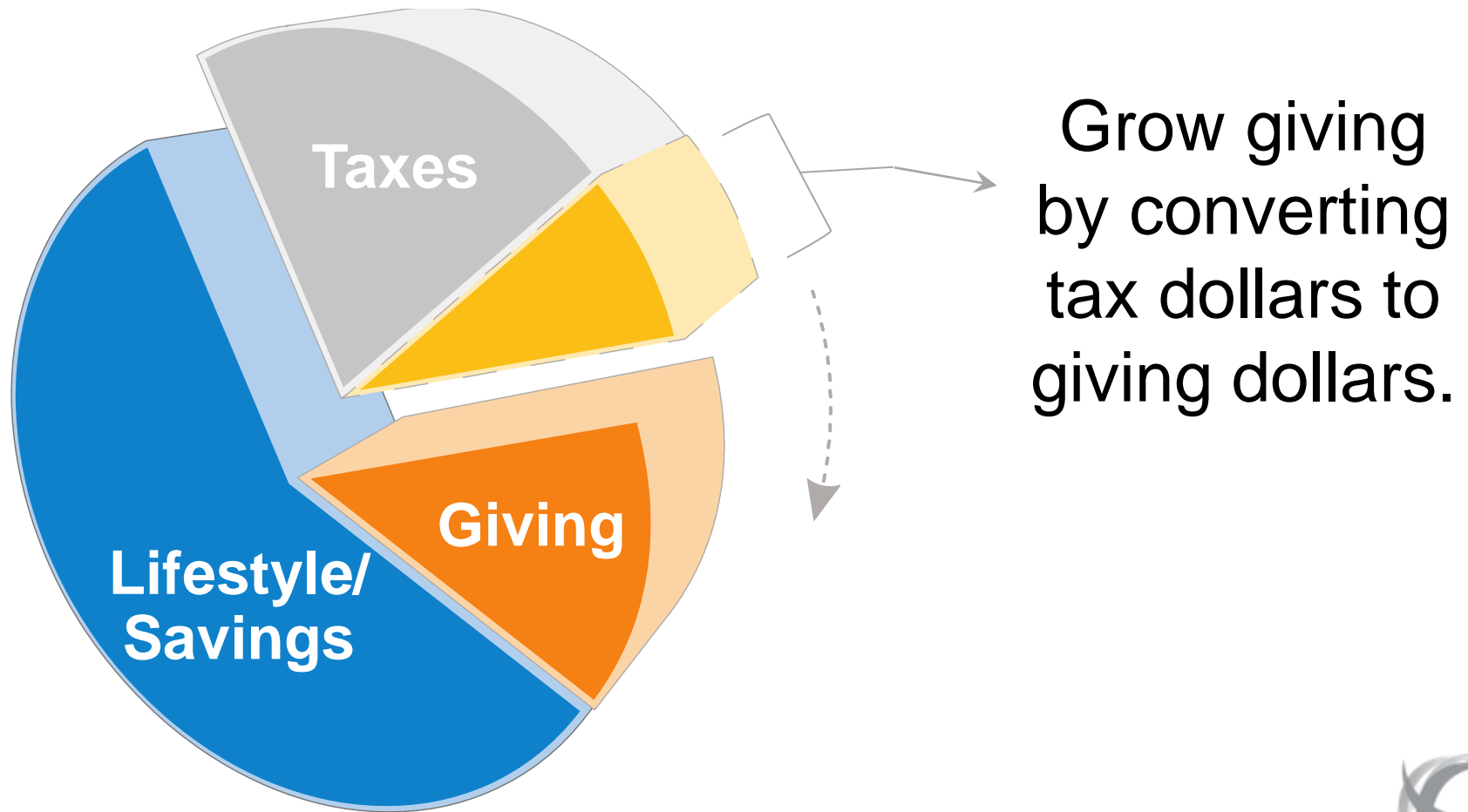
Beyond the check

“Most ministries ask me to give more. NCF is the only one who shows me how.”

Andy Andreas, *Sold business to The Home Depot*



Give more, pay less tax



Strengthen Relationships

“By introducing me to NCF, I was able to double my giving to my favorite Christian ministries, have quick and easy access to my account, easy "end of the year" reporting, and very efficient distribution of my funds; I am so grateful to Rick Lackore for NCF!!!”

- Betty from Tampa



Tax saving opportunities



Income

Sale

Estate



Tax saving opportunities

“Cash is the worst way to fund your giving!”

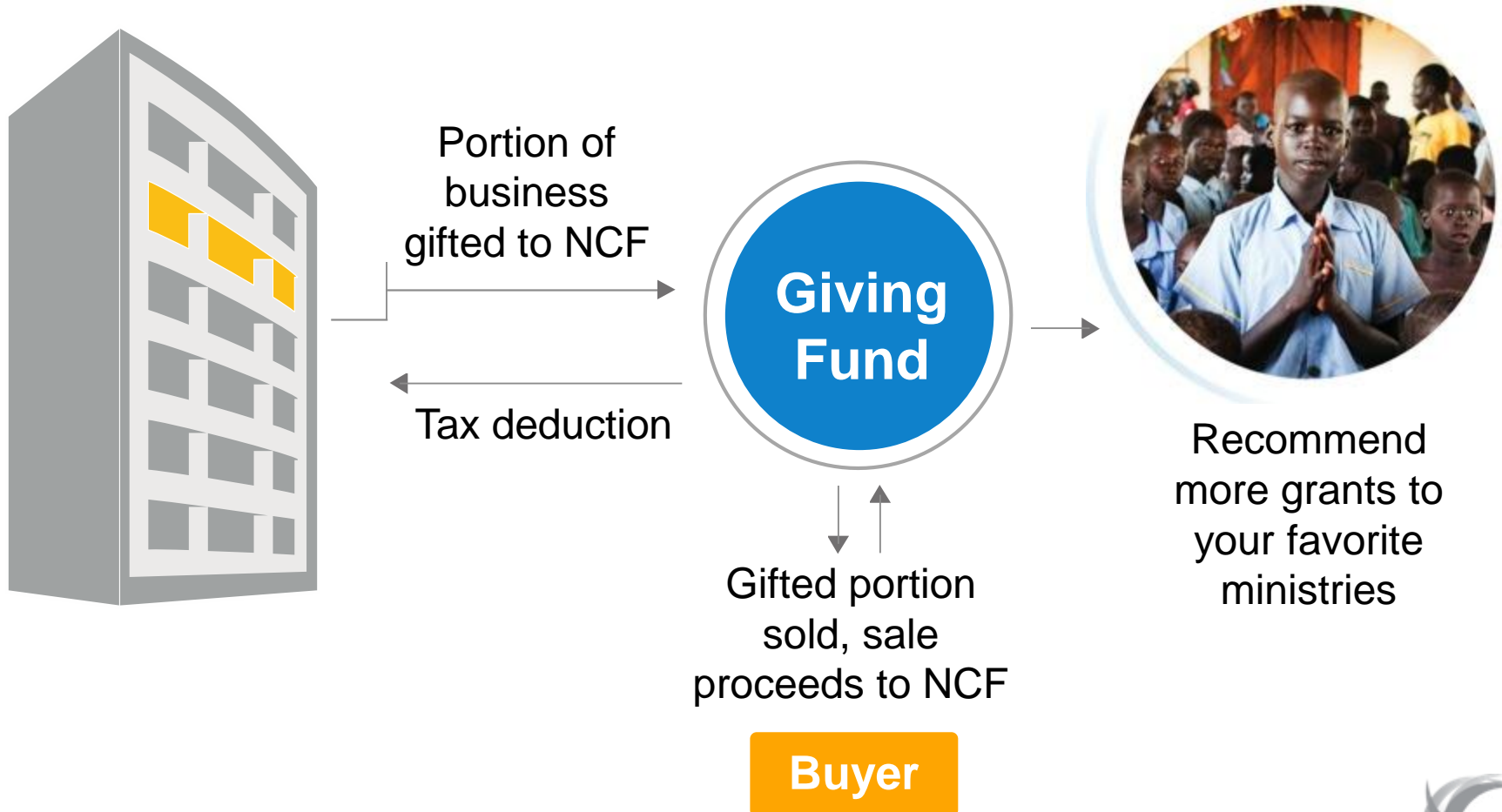
“Capital gains taxes are optional taxes”



Sale



Together, we can do more



Multiplying Your Giver's impact

This table shows the impact of giving a 20% non-voting interest in a \$5M C-corp (with a \$100,000 cost basis) prior to sale.

	Sell then give	Give then sell
Capital gains tax	\$980,000	\$784,000
Income taxes saved	\$321,600	\$400,000
Net taxes owed	\$658,400	\$384,000
Giving	\$804,000	\$1,000,000

As a result of giving assets vs. giving cash, over **\$196,000 MORE** would go to your favorite ministries while increasing net cash flow by **\$78,400** for more giving, saving, or investing.



Free Estate Planning Design Services

- Give back to your supporters by offering this valuable service
- Tap into testamentary bequests
- Open the discussion for current giving
- Process is simple:
 - Confidential estate inventory
 - Design is created & presented to giver
 - Multiple drafts until they are satisfied
 - Take the design to their attorney



Avoid Gift, Estate and IRD Taxes

- Most families can accomplish their wealth transfer goals while zeroing out gift, estate and IRD taxes
- IRD (Income in Respect to Decedent): Some assets are subject to income tax as well as gift/estate tax
 - IRA's, 401k's and other qualified plan assets
 - Savings bonds
 - Deferred annuities
 - Installment sale notes, etc.
- Use Giving Fund as a complementary form of inheritance
- Give liquidity, life insurance and other assets to heirs up to 1st taxable dollar of estate value, then balance to Giving Fund – with opportunity for redemption



Estate Planning Case Study: Johnsons

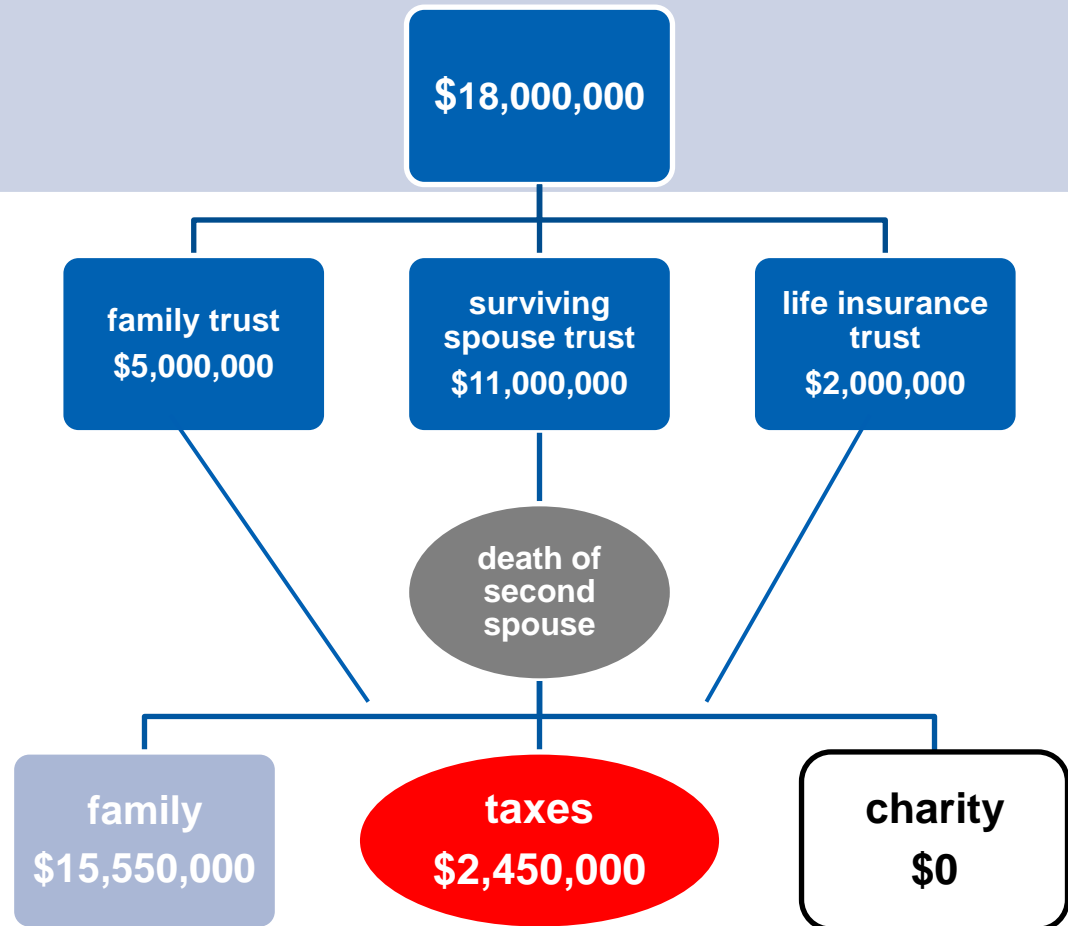
scenario:

- \$18M estate including a \$10M family business, \$1 million IRA and \$2M of life insurance in an irrevocable trust
- plan: transfer the business to children
- desire to make significant charitable contributions, but fear assets will be needed to pay estate taxes on business
- the Johnsons wonder how much tax they will pay and if they can do anything about it



Estate Planning Case Study: Johnsons

Current Plan:
Typical A/B Trust



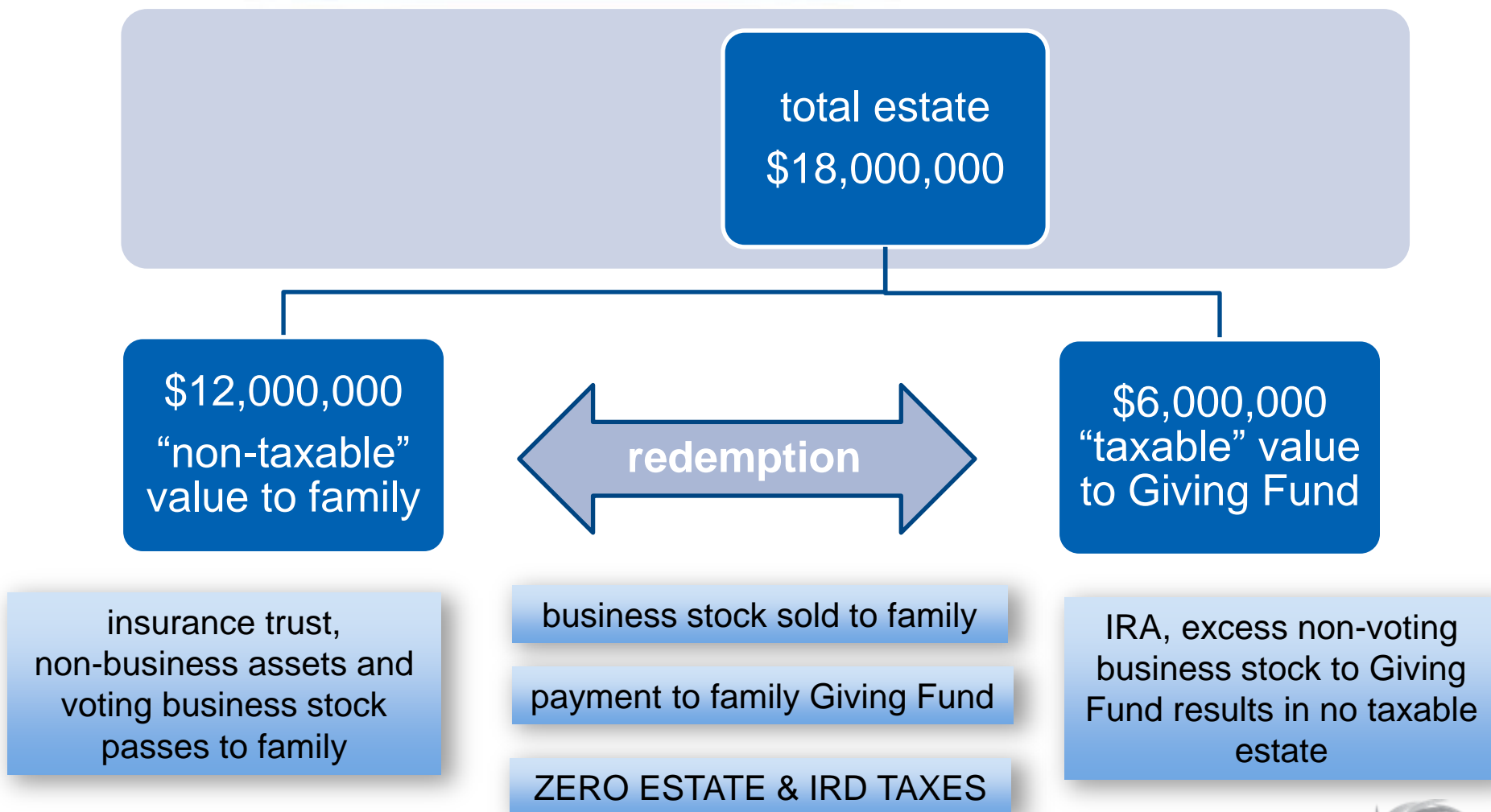
Estate Planning Case Study: Johnsons

proposed plan for the Johnsons:

1. Give IRA and any other IRD assets to the family “Giving Fund” (donor advised fund)
2. give life insurance, controlling business interest, and non-business assets—up to estate tax exemption amount—to heirs
3. give the taxable, non-voting business interest to the family “Giving Fund”
4. heirs can then redeem non-voting shares from their family “Giving Fund” in a fair market value transaction
5. redemption payments are available to grant to favorite charities or ministries



Estate Planning Case Study: Johnsons



Estate Planning Case Study: Matthews

- “I’m not wealthy, so I don’t have an estate tax problem”
- \$350,000 estate, including home
- \$80,000 IRA, which would trigger as much as \$28,000 in IRD tax
- Give IRA to charity: no tax



Together...

\$423,000,000.00

\$30,241,278.67



Strategies

- Prayer
- Create a “XYZ Ministries Foundation”
- Giving Champions – Influential, respected “high-capacity” generous givers who will invest to see this effort succeed
- Commitment with accountability – commit to achieve specific activity targets (phone calls, meetings, events)
- Training – leadership
- Lead generation
- Proactive outreach



Lead Generation

Newsletters/eNewsletters

Receipt stuffers

Brochures, other print materials

Email, mass communications, etc.

Sustained, consistent communications

Events - Kick-off, Journey of Generosity, Crown, in-home coffees, estate planning, etc.



Proactive Outreach

Networking – “Focus 50”

Identify

Discuss

Connect



Together, we can do more!

Get started today.

**Contact our team at
813.567.1499, or
visit us online at
tampabay.nationalchristian.com.**



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