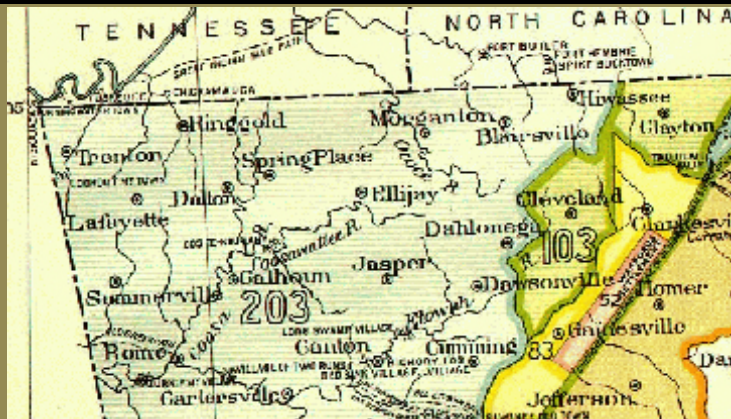


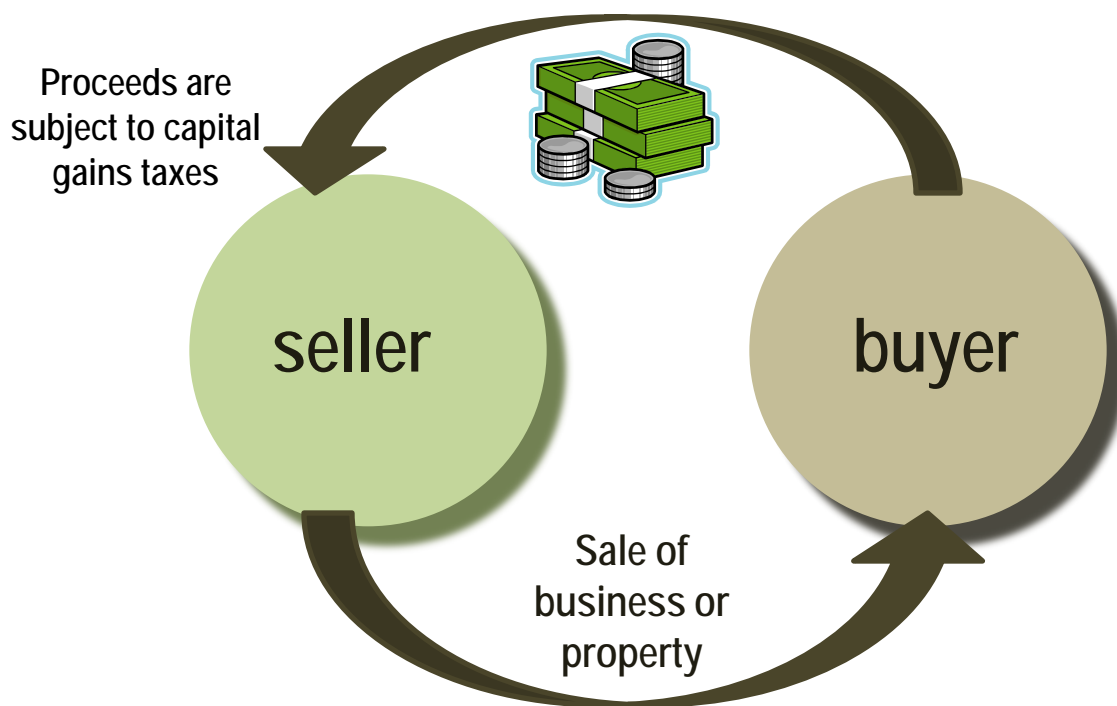
Donating Appreciated Property



First Things First

When individuals contemplate the sale of an appreciated asset like a business, real estate, or securities, one of the key issues they will have to deal with is the significant impact of capital gains taxes. For many, including a charitable giving component in the sale may serve to reduce exposure to capital gains tax while creating opportunities to support important charitable causes during their life or after their death.

Transaction Without Charitable Giving



Transaction With Charitable Giving

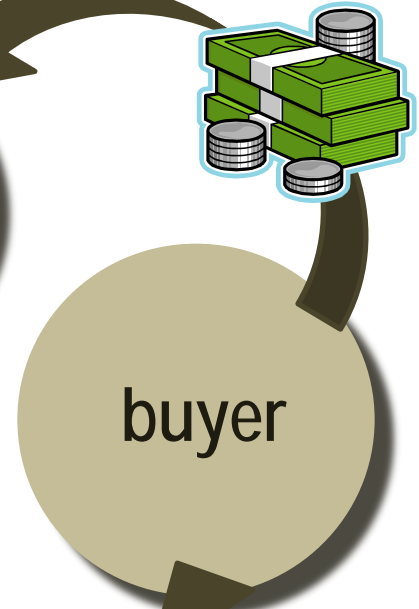


Seller,
individuals,
and heirs

Charities Charities Charities

Distributions often
taxed as income and
not capital gains

- Provides significant tax advantages
- Meets charitable goals
- Secures trust income



Donates all or a
portion of business
or property to
Community
Foundation



Community
Foundation sells
assets

