

**FOR MORE INFORMATION,  
contact us or please mail this  
form to the following address:**

The Orchard Foundation  
8595 Explorer Dr.  
Colorado Springs, CO 80920  
(719) 268-7214

- I am interested in giving appreciated assets  
 I am interested in other giving opportunities

My Name

Spouse's Name

Street Address

City, State

ZIP

Phone

- Home  
 Cell  
 Office

Best time and day to call

Email

**THANK YOU!**

## OTHER GIVING OPPORTUNITIES

Orchard can also assist you with many different types of giving opportunities, such as:

- Charitable Gift Annuities
- Real Estate gifts
- Life insurance gifts
- Giving business assets
- Donor Advised Funds
- IRA Gifts

There can be wonderful tax advantages when making gifts like these, so contact us today to review your options.

The Orchard Foundation  
8595 Explorer Dr.  
Colorado Springs, CO 80920  
[www.inspire-giving.com](http://www.inspire-giving.com)  
(719) 268-7214

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# GIVING APPRECIATED ASSETS

**"...those who owned land or houses sold them,  
brought the money from the sales and put it at  
the apostles' feet."**

**—ACTS 4:34-35**



*Helping God's People Use God's  
Resources to Fulfill God's Calling*

**APPRECIATED ASSETS** - includes items such as publicly traded stock, closely held stock, bonds, mutual fund shares and real estate.

## WHY GIVE APPRECIATED ASSETS?

When Christians give to their church and other ministries they care about, most simply give from their income or cash reserves. However, this is not always the best plan of stewardship for the giver. Giving appreciated assets such as stocks, bonds, mutual funds and real estate provide double tax benefits not available when giving cash. You not only receive a charitable deduction for the fair market value of your gift, but you also avoid capital gains tax. As stewards in God's kingdom, we should take advantage of tax incentives available to us in order to harness as much as possible for the Lord's work and our families.

So, if you're thinking of selling an appreciated asset and you want to give back to the Lord, we can help. Our gift planning consultants can assist you in developing the best plan of stewardship as you give to your church and other ministries you care about. This service is a gift to you for your faithful support.

**"THE EARTH IS THE LORD'S,  
AND EVERYTHING IN IT,  
THE WORLD, AND ALL  
WHO LIVE IN IT."**

**—PSALM 24:1**

### THE POSSIBILITIES ARE NUMEROUS

You can give appreciated assets such as:

- Publicly traded stock
- Mutual funds
- Bonds
- Real Estate
- Business Interests
- Private C-Corp stock
- S-Corp stock
- FLP or LLC shares
- Mineral rights
- Gold and Silver

### APPRECIATED GIFT EXAMPLES

If you're not able to give the entire appreciated asset, there are many other possibilities available to you. Below are a couple examples.

#### PART GIFT - PART SALE

Let's say, for instance, you have 500 acres of appreciated farmland you want to sell. Prior to entering into a sale agreement, you could gift 250 acres to ministry. Then you and the ministry would



**HELPING YOU  
IMPACT THE WORLD  
FOR CHRIST**

**THROUGH YOUR  
APPRECIATED ASSETS**

list and sell the property together. You would receive a tax deduction for the fair market value of your gift and avoid 50% of your capital gains tax upon sale. These tax savings could then be used to help offset, or possibly eliminate, the capital gains tax on the portion of the property you kept for yourself.

### GIFT AND INCOME STREAM

Using the scenario above, you could also gift all or part of the farmland into a charitable trust and sell the land in the tax exempt trust. The trust would be designed to pay you income for life or a term of years. Through this gifting option, you also avoid the capital gains tax and receive a charitable deduction for your generous gift. When the trust terminates, the funds remaining in it become a gift to your favorite ministries.