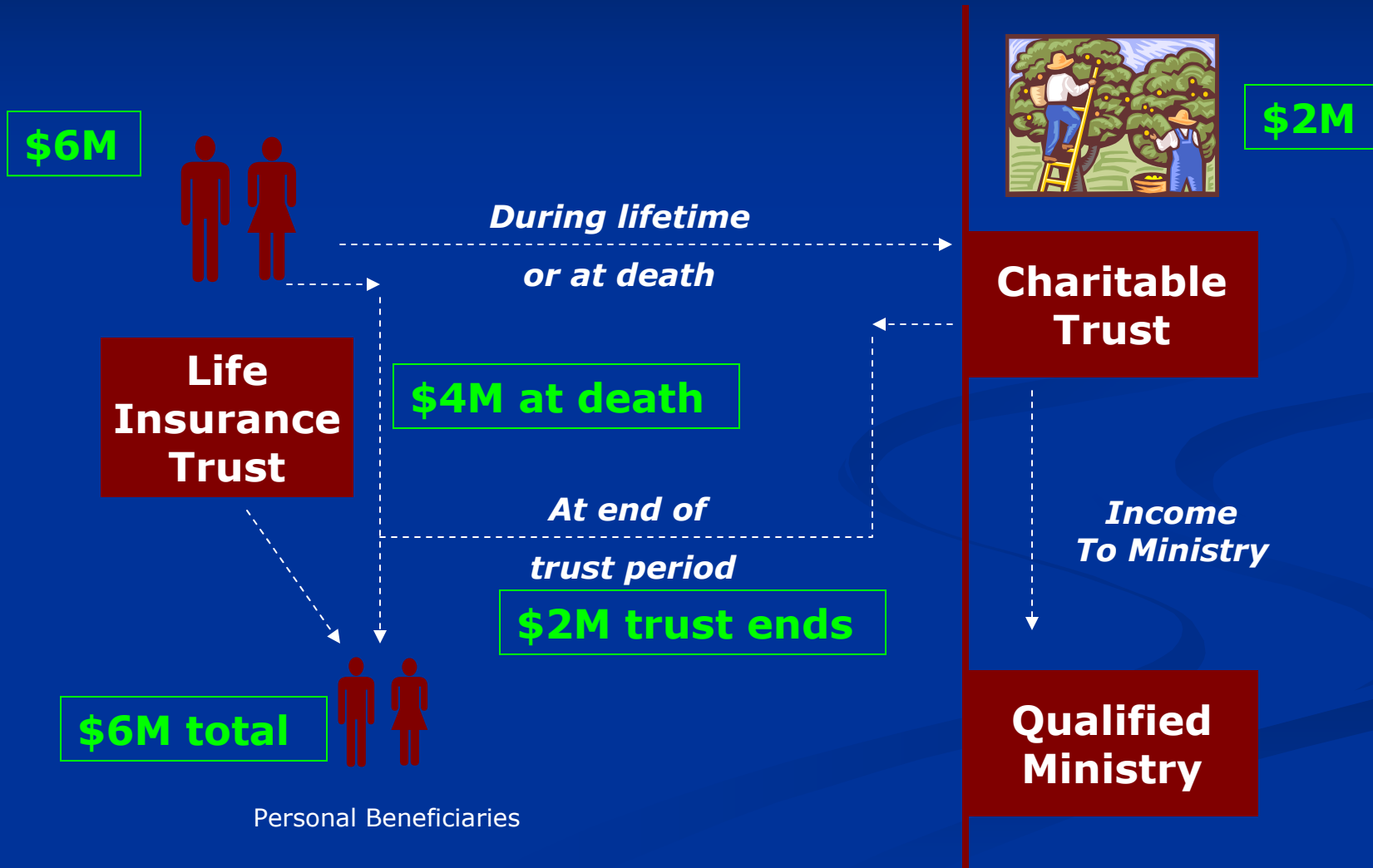
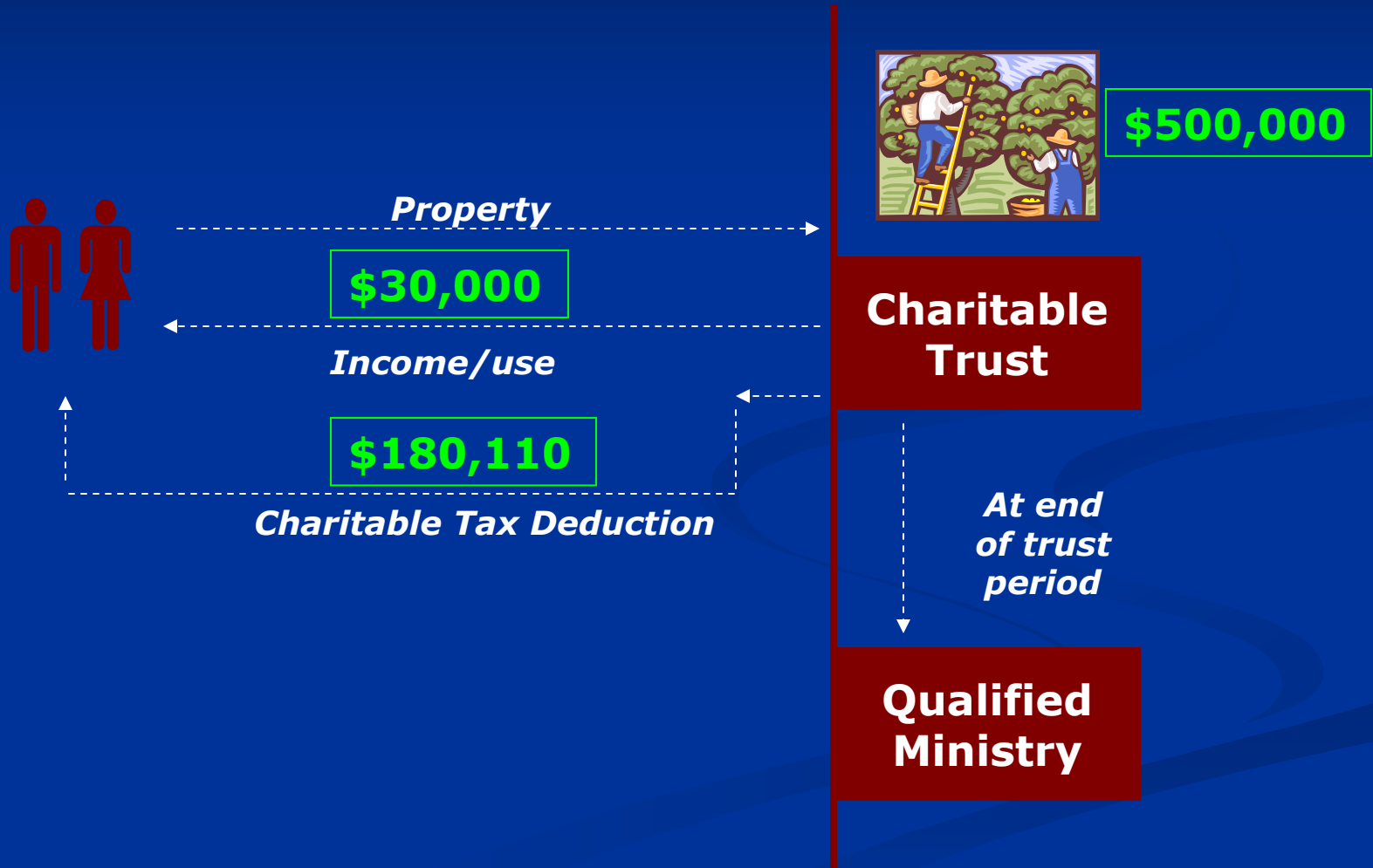


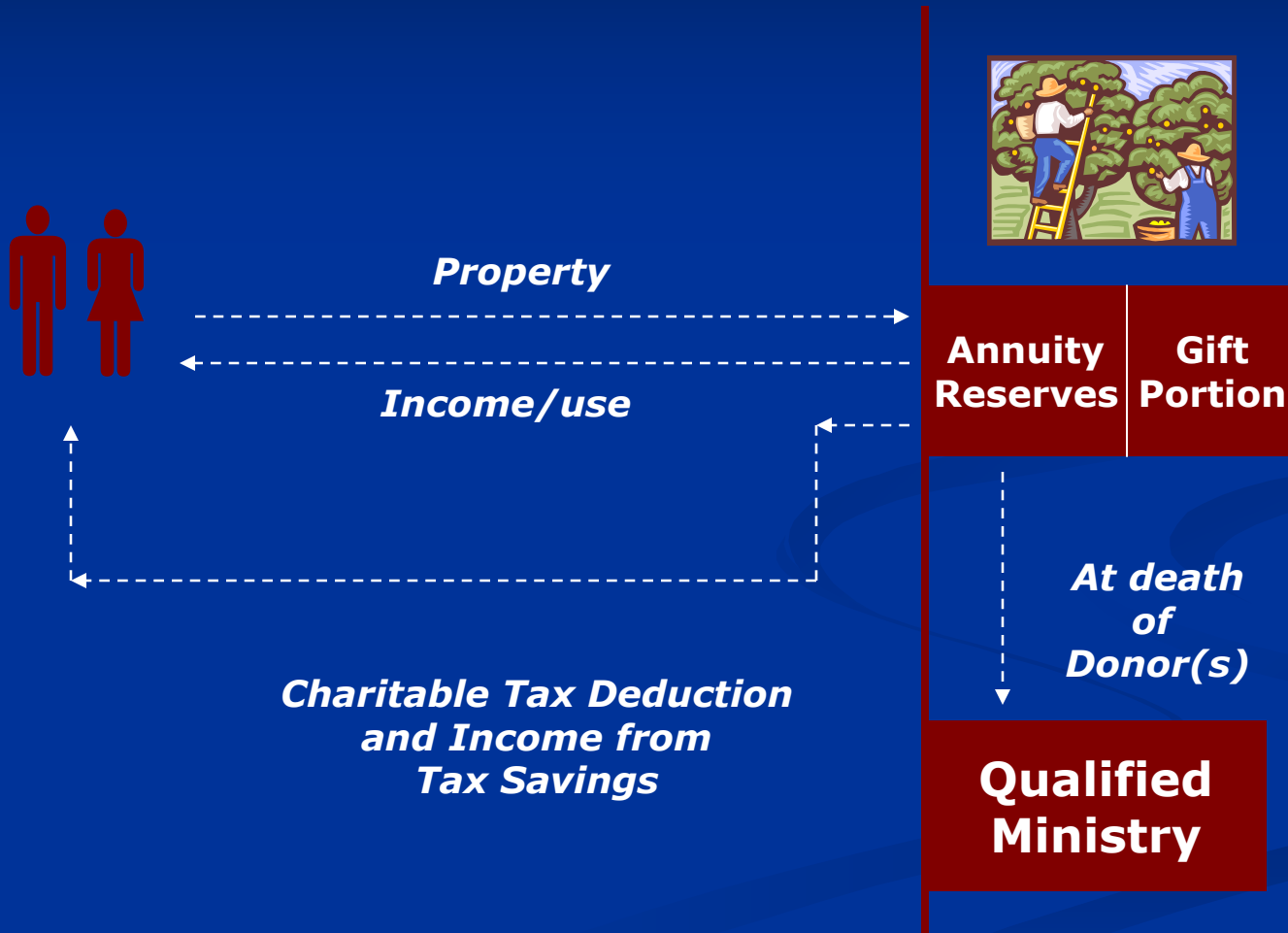
# How A Specially Designed Charitable Trust Works



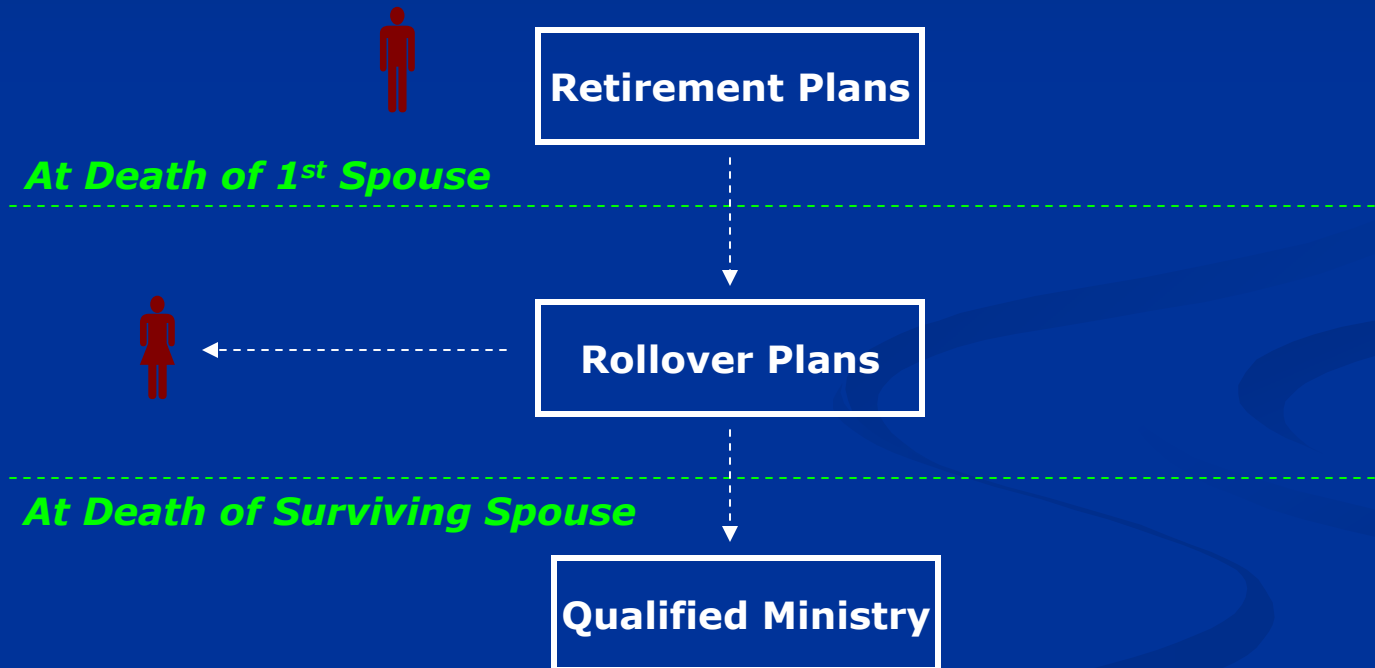
# How A Specially Designed Charitable Trust Works



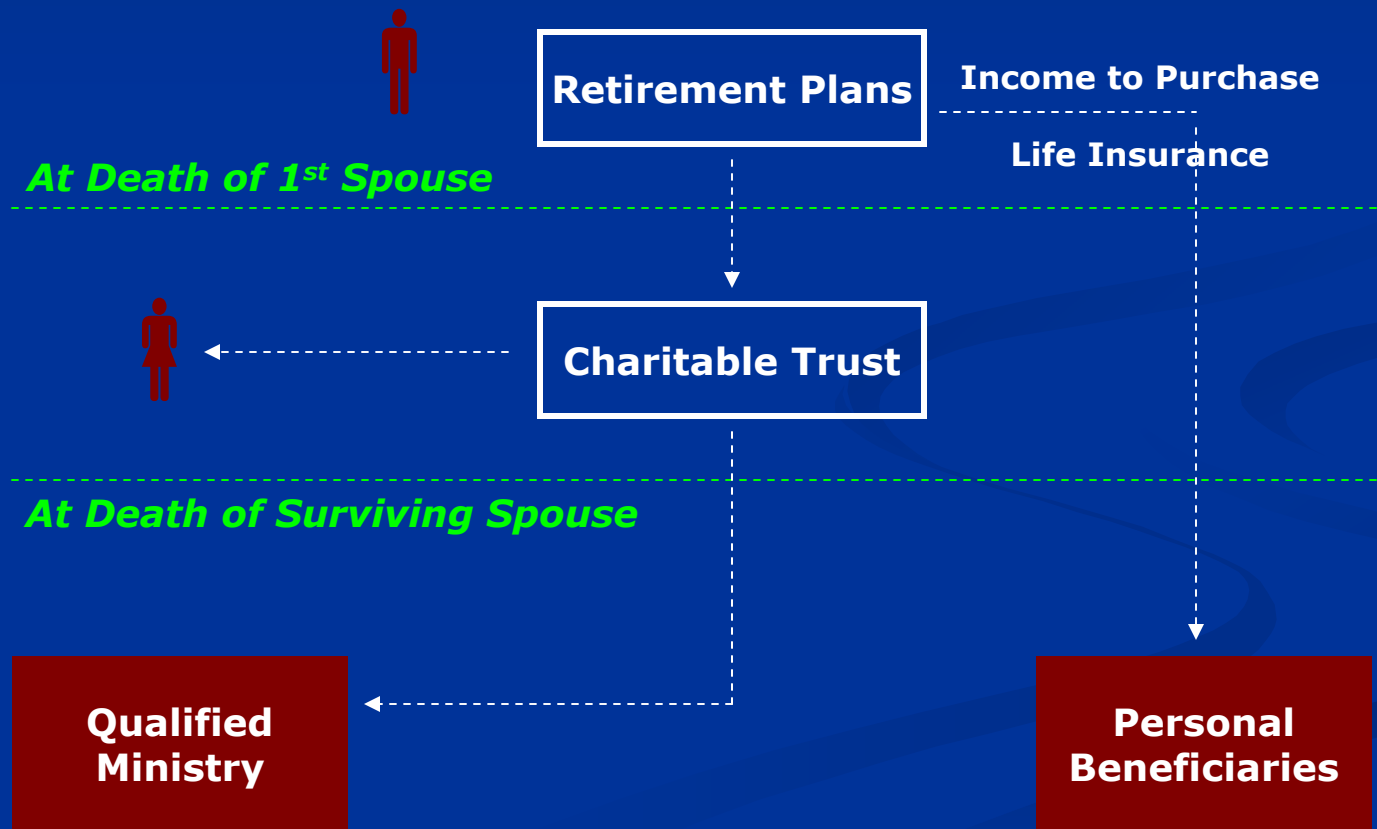
# How A Charitable Gift Annuity Works



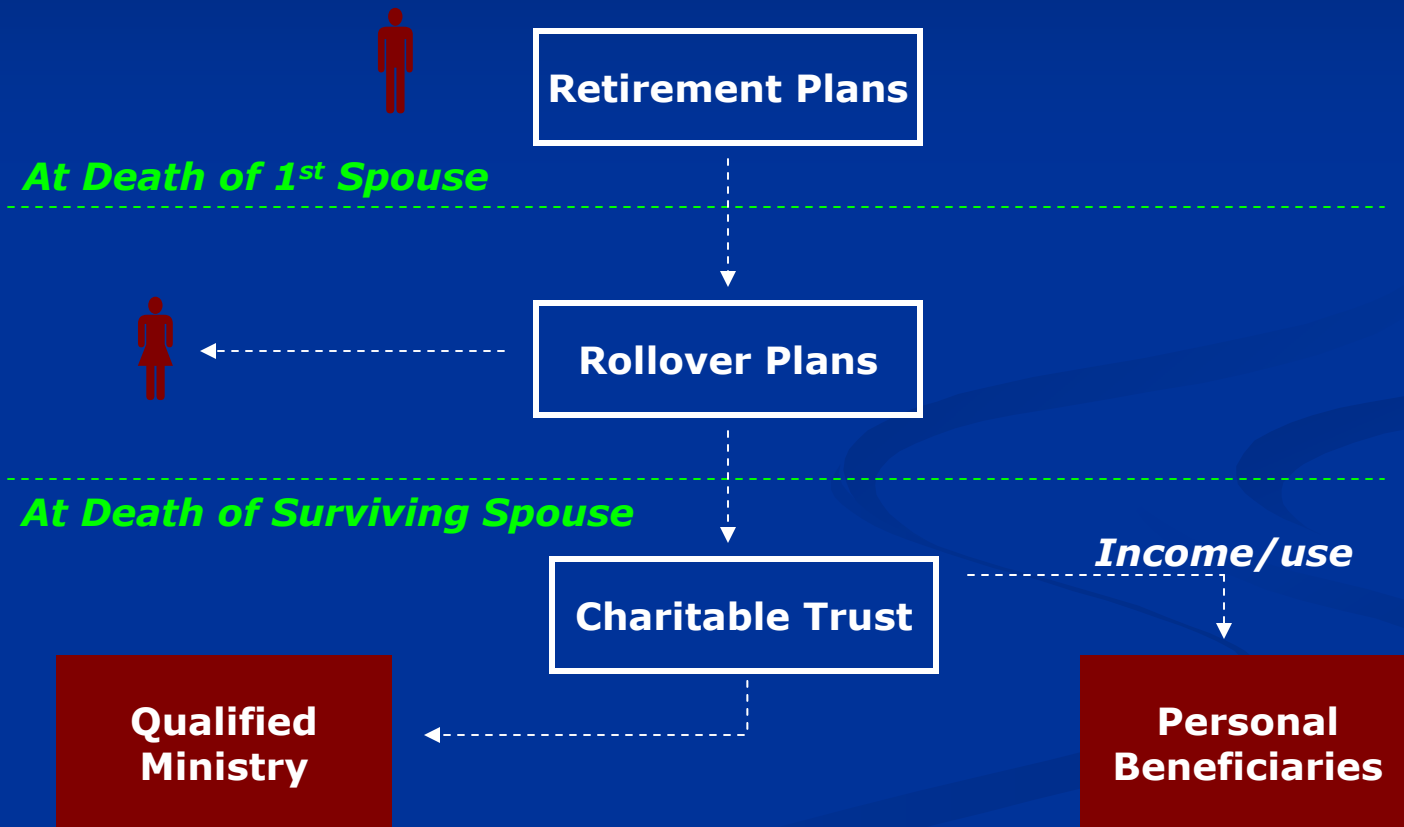
# Retirement Plans Direct Gift To Ministry



# Retirement Plans - Specially Designed Charitable Trust



# How You Can "Give It Away Twice"



# Are You Faced With High Taxes Due To:

- Real estate sale
- Sale of business
- Selling appreciated securities
- Estate size
- Retirement account distribution

# Typical Sale

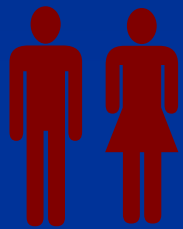
**\$500,000 asset**



# Zero Tax Sale – Outright Gift



# Zero Tax Sale – Outright Gift



**Sale  
Portion  
\$350,000**



**Gift  
Portion  
\$150,000**

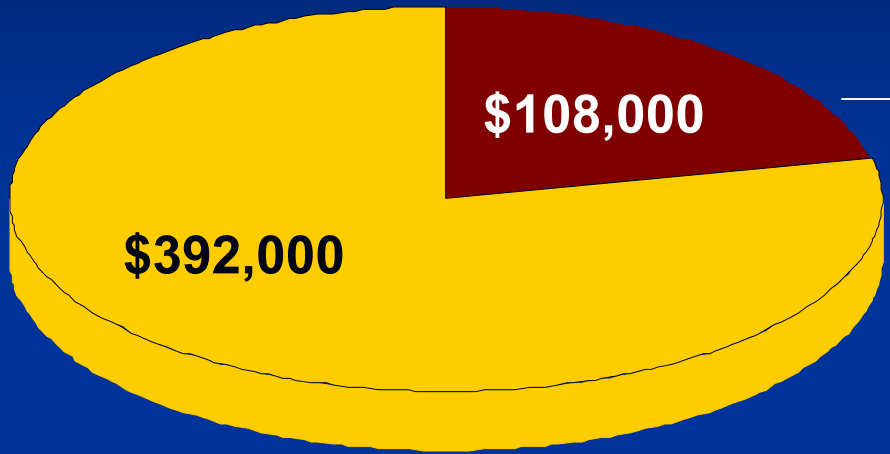


~~**Capital  
Gains Tax  
\$61,600**~~



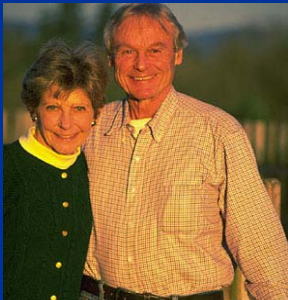
**Tax Savings @ 42%  
\$63,000**

# Zero Tax Sale – Charitable Trust



**Charitable Trust**

**At death of surviving spouse**



**Income for life**

# Sale Of A Closely Held Business

*Goal - Secure income, make significant gift today,  
retain capital for business ventures*

