

Direct Gifts

Planned Giving

Leave Your Legacy

Direct Gifts can come in many forms such as cash, property, tangible assets, appreciated stocks, bonds, mutual funds and savings bonds.

There can be **significant tax advantages** regarding many of these gifts.

When gifting an appreciated asset such as a stock **it is best to contribute it directly to Shawnee UMC** rather than sell it and donate the proceeds. Here is an example that will illustrate the point:

Matthew wants to make a \$16,000 gift to Shawnee UMC Transformational Fund. He is in a 15% capital gains tax bracket and owns 900 shares of Widget Corporation common stock that he purchased in 1989 for \$1,440 — now this stock is worth \$16,758!

1. If Matthew **sells the stock and contributes the proceeds** to Shawnee UMC:

Sell Stock	\$16,758
Pay CG Tax	\$2,297 <small>(\$16,758 - \$1,440 X 15% = \$2,297)</small>
Gift Amount	\$14,161
Tax Deduction	\$14,161

2. If Matthew **contributes the stock directly** to Shawnee UMC, there is no capital gains tax:

Gift Amount	\$16,758
Tax Deduction	\$16,758

This same principle works with other appreciated assets. Also, tax advantages can be realized with Individual Retirement Accounts (IRA) and retirement programs.

Cash

Property

Tangible Assets

Appreciated

Stocks

Bonds

Mutual Funds

Savings Bonds



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Please contact the church if you have questions. Ask for the Legacy Giving Team.

www.ShawneeUMC.com