

## **Planned Giving**

Thank you for your interest in The Salvation Army. We are pleased to offer you opportunities to increase the value of your estate for yourself, your family, and your community. We have an increasing number of friends who now are benefiting from life income gifts, gift annuities, and other plans.

One of the most popular gift plans is our gift annuity. If you would like to receive a printed or email illustration by way of example, or if you have any questions about the best way for you to benefit through a planned gift, please contact us. We will be happy to help you.

Sincerely,

### **Greg Grant**

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For more information on planned giving, go to:  
<http://www.salvationarmy-georgia.org/planned-giving/>

## **Planned Giving Opportunities**

### **Bequests/Wills**

You designate our organization as the beneficiary of your asset by will, trust or other instrument. Benefits may include estate tax charitable deduction and lessen the burden of taxes on your family and leaving a lasting legacy.

### **Charitable Gift Annuity**

You transfer your cash or appreciated property to our organization in exchange for our promise to pay you fixed income (with rates based on your age) for the rest of your life.

### **Charitable Unitrust**

You transfer your cash or appreciated property to fund a charitable trust. The trust sells your property tax free and provides you with income for life or a term of years.

### **Charitable Annuity Trust**

You transfer your cash or appreciated property to fund a charitable trust. The trust sells your property tax free and provides you with fixed income for life or a term of years.

**Charitable Lead Trust**

You transfer your cash or property to fund a lead trust that makes gifts to us for a number of years. You receive a charitable deduction for the gift. Your family receives the remainder at substantial tax savings.

**Sale and Unitrust**

If you give a portion of your property to us to fund a charitable remainder trust, when the entire property sells you receive cash and income for life.

**Bargain Sale**

We purchase your property for less than fair market value. You receive the cash and a charitable deduction for the difference between the market value and purchase price.

**Give it Twice Trust**

You may be looking for a way to provide your children with income while making a gift to charity. The Give it Twice Trust is a popular option that allows you to transfer your IRA at death to a term of year's unitrust.

**Life Estate Reserved**

You may desire to leave your home or farm to us at your death, but would like to receive a current charitable tax deduction. A life estate reserved might offer the best solution you need!

**IRA Rollover**

On January 1, 2013, Congress passed legislation to avert the fiscal cliff. The law includes several important provisions that will allow you to support the causes you believe in using your Individual Retirement Account (IRA).

**Gifts of Stocks and Bonds**

A gift of your securities, including your stocks or bonds, is an easy way for you to make a gift. By making a gift of your appreciated securities, you can avoid paying capital gains tax that would otherwise be due if you sold these assets.

**Gifts of Real Estate**

A gift of your real property (such as your home, vacation property, vacant land, farmland or ranch or commercial property) can make a great gift. If you own appreciated real property, you can avoid paying capital gains tax by making a gift to us.

**Gifts of Retirement Assets**

A gift of your retirement assets, such as a gift from your IRA, 401k, 403b, pension or other tax deferred plan, is an excellent way to make a gift. By making a gift of your retirement assets, you will help further our work.

**Gift of Insurance**

A gift of your life insurance policy is an excellent way to make a gift to us. If your life insurance policy is no longer needed or will no longer benefit your survivors consider making a gift and help further our mission.