

Blueprint for a Successful Campaign

I Chronicles 28-29 provide the biblical example for special giving projects.



1. **The Vision.** King David announced the vision God had given him for building the temple.
2. **His Gift.** He announced what he was generously committing to give, over and above his regular giving, toward this Kingdom project.
3. **Leadership Invitation.** He invited his leaders to consecrate themselves and give as well.
4. **Leadership Gifts.** Following David's example, they gave willingly and generously toward the temple project.
5. **The People's Response.** The rest of the people (the nation of Israel) saw the example of David and his leadership and...

Point 5 is our current stage of the campaign in relation to the biblical blueprint given in 1st Chronicles 28-29

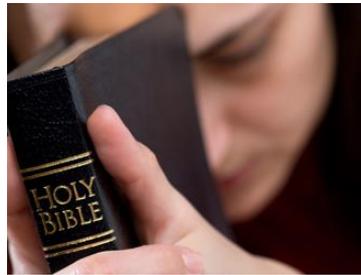
.... through your participation, you are demonstrating your desire to be part of our church making a greater impact in our community. We ask that you prayerfully consider how you can financially help this Ministry Campaign.

Giving Example in Dollars

Week	Month	One Year	Three Year
5 =	22	260	780
10 =	43	520	1,560
25 =	108	1,300	3,900
50 =	217	2,600	7,800
100 =	433	5,200	15,600

Let us remember the Biblical principle of **equal sacrifice, not equal amount**. What is the level of giving/sacrifice the Holy Spirit is calling you to do for this Kingdom cause?

PRAYER- NOT PRESSURE



It may be expressed in various ways, but the root of the concern is always the same. Some of you may be wondering when the pressure and manipulation to give is going to begin. The very nature of our Greater Impact Campaign does not allow for anyone to be pressured into giving. You will never be told what you should give... not at any point in the program. Your financial involvement is a decision between you and the Lord. Giving is a part of worship, but giving must come from your heart to please God, not from your checkbook just to satisfy a program.

Continue Praying: "Lord, what do You want to do through me as it relates to Your will for this church?"

"He will make you rich enough to be generous at all times, so that many will thank God for your gifts which they receive from us."

II Corinthians 9:11

Note: Any discussion of tax treatment is not intended and should not be considered as tax advice. Consult your personal tax professional for advice on your tax position.



Creative Strategies In Giving



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We offer the following thoughts as you continue to prayerfully consider your gift to the Greater Impact Campaign

"Each Man should give what he has decided in his heart to give, not reluctantly or under compulsion, for God loves a cheerful giver."

II Corinthians 9:7

GIFTS-IN-KIND

What are Gifts-In-Kind?

- ❖ Transferring ownership of an asset, rather than selling the asset and giving the cash, is a gift-in-kind.

What Kind of Assets Should I Give?

- ❖ Appreciated investment property held more than one year, such as stock, mutual fund shares, bonds, real estate, business interests, collectibles, and other such property have tremendous tax advantages.
- ❖ Personal property such as automobiles, jewelry, and other items may also be given. There may be no capital gains tax benefits, but the financial and spiritual benefits can be tremendous.
 - ❖ Please check with the church first to make sure these types of gifts are acceptable.

Why Give Gifts-In-Kind?

- ❖ The tax code is very generous toward this form of giving.
- ❖ Giving the asset to the church, then letting the church sell, eliminates potential capital gains taxes and can increase the after-tax proceeds.

How Does The Tax Benefit Work?

- ❖ **Itemized Deduction:** The individual or business is allowed to include 100% of the **market value** of most such assets as charitable contributions for tax purposes if held more than one year.
- ❖ **Capital Gains:** The transfer of property does not generate a capital gains tax.
- ❖ The church, as a tax-exempt entity, will realize the full market value, less transaction costs, at the time of sale without paying capital gains taxes.

What if I Sell First Then Give The Cash?

- ❖ You may be subject to capital gains taxes thereby reducing the after-tax proceeds from the sale. Giving first eliminates the capital gain tax, thereby increasing the amount of the gift.

How Do I Give Gifts-In-Kind?

- ❖ For stocks, mutual fund shares, and bonds held in electronic form, contact your financial advisor to request the appropriate paperwork.
- ❖ For shares in your possession, you will need to endorse the certificates and have the signature “guaranteed” by a financial institution in the “Medallion Stamp Program.”
- ❖ Non-liquid assets gifted worth \$5000 or more require a qualified appraisal for IRS deduction.

OTHER ASSET STRATEGIES

Sale Or Gift Of Assets

You may find that you do not need all of one or more of the following types of assets, which could be given to the church or sold and proceeds used as a gift:

- ❖ House, real estate, car, boat, airplane
- ❖ Savings account or CD
- ❖ Annuity or life insurance policy

IRA Charity Rollover

If Congress extends the provision, people aged 70.5 or older can transfer up to 100,000 from their IRA's to charity tax free. These IRA rollover gifts count toward the required minimum distribution (RMD).

If not renewed, you can still give the RMD.

Charitable Gift Annuities

You may be able to gift funds to the church and receive an income back.

Boost Investment Performance

If you have low yielding funds, your financial advisor may be able to recommend a higher yielding investment to generate more funds from which to give.

CASH FLOW STRATEGIES

Increase Frequency

A person can give significantly by giving smaller amounts at higher frequencies. Weekly, semi-monthly, or monthly giving allows large gifts to be reached in smaller steps.

Reduce Expenses

Freeing up funds that are currently going to other areas of spending allows a person to increase giving to God's work. Diverting funds from entertainment, dining out, dues, subscriptions, gifts, allowances, utilities, or transportation, offers lifestyle adjustments which impact one's giving.

Delay Expenditures

The delaying of major purchases, such as a car or trip allows a person to significantly increase giving.

Dedicate Income Sources

You might dedicate income from certain sources, such as interest, rental property payments, an annuity, consulting or from a particular line of business.

Create New Income Streams

Maybe you have marketable hobbies or skills, from which you could give from new profits. Alternatively, one may take a second part time job to increase income.

Dedicated Future Receipts

Dedicating, forthcoming raises, bonuses and income tax refunds is a creative method to increase giving.

Freedom From Debt

As a person looks ahead into the next three years, he or she may discover that debt obligations will be fulfilled. This frees up revenue for additional giving.

Charitable Giving Resources

Reviewing all of one's charitable donations in light of their impact on the Kingdom of God affords a potential resource.