



Outright Gifts

Allow you an immediate charitable deduction while removing assets from your taxable estate

GIFTS OF CASH

- ▶ The simplest way to make a donation and provide immediate benefits to TVCT
- ▶ Can be made outright, or used to fund TVCT's life income arrangements or Endowments
- ▶ Provides you with a charitable income tax deduction which is larger than with a gift of appreciated assets—50% of your adjusted gross income versus 30%, respectively
- ▶ You can direct your gift to a specific fund or purpose

APPRECIATED SECURITIES

- ▶ You transfer securities to TVCT
- ▶ TVCT sells the securities and uses the proceeds for its programs
- ▶ When you transfer the securities, you receive a gift credit and an immediate income tax deduction for the fair market value
- ▶ You pay no capital gains tax on the securities you donate
- ▶ You can direct your gift to a specific fund or purpose
- ▶ You have the satisfaction of making a significant gift now

GIFTS OF REAL ESTATE

- ▶ You transfer property to TVCT and secure a charitable income tax deduction based on the fair market value of the property
- ▶ You pay no capital gains taxes on the property's appreciation
- ▶ You can apply the deduction for 50% of your adjusted gross income and carry it forward for up to 16 years*

*Subject to legislative change

GIFTS OF PARTNERSHIP INTERESTS

- ▶ You convey a partnership interest to TVCT
- ▶ TVCT may choose to continue the partnership interest or sell it and use the proceeds
- ▶ You receive a gift credit and immediate income tax deduction for the appraised value of the donated partnership interest
- ▶ You may be able to gift a partnership interest to a life-income arrangement

GIFTS OF PERSONAL PROPERTY

- ▶ You transfer a valuable painting, antiques, collectibles or other personal property to TVCT
- ▶ TVCT may hold the property, use it, or sell it and use the proceeds
- ▶ You receive a gift credit and immediate income tax deduction for the appraised value of your gift and pay no capital gains tax, provided your gift satisfies the 'related use' clause requirements of the IRS
- ▶ You could use personal property to fund a life-income fund
- ▶ You have the satisfaction of making a significant gift that does not affect your cash flow

Three Valley Conservation Trust will help facilitate a planned gift that meets your needs and ensures that land can continue to be protected and preserved for generations to come.

For contact information, please see the back cover.





Planned gifts will be administered by a local community foundation.

For more information or to set an appointment, call the Trust office at 513-524-2150.



Three Valley
Conservation Trust

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Office Hours: 9 am - 5 pm
Monday-Friday

www.3vct.org