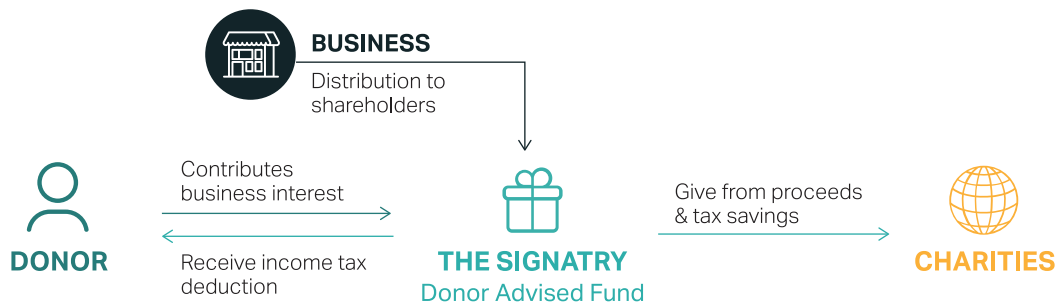


Giving Business Interests

What if you could use your business to create charitable giving opportunities and save taxes?

When a business owner gives a non-voting portion of their closely held business interest to a donor advised fund, they can receive a tax deduction and still maintain management of the business through the remaining voting interests. It is a practical stewardship solution.

How it works:



Benefits:

- +** The income tax deduction by donating a small piece of the business is leveraged by giving non-cash assets (up to 30% AGI).
- +** The owner's income taxes decrease for that year, which increases cash flow.
- +** The income tax deduction means more money is available for additional giving to charity.
- +** Your estate taxes decrease, since a portion of your business belongs to The Signatry.
- +** There are opportunities for creative redemption by your children, employees, and others.
- +** On the business portion that was gifted to The Signatry, capital gains tax will be reduced or avoided if the business is sold.

Practically Speaking:

Suppose a business owner owns a C-Corp, and their share of the business is worth \$10 million (fair market value). Their adjusted gross income is \$1 million, and they typically give \$100,000 to charity each year. If they give an additional 3% of the company shares to charity, here's how their tax and giving situation changes:

	Before Business Gift	After Business Gift
Charity	\$100,000	\$400,000
Taxes	\$378,000	\$252,000

