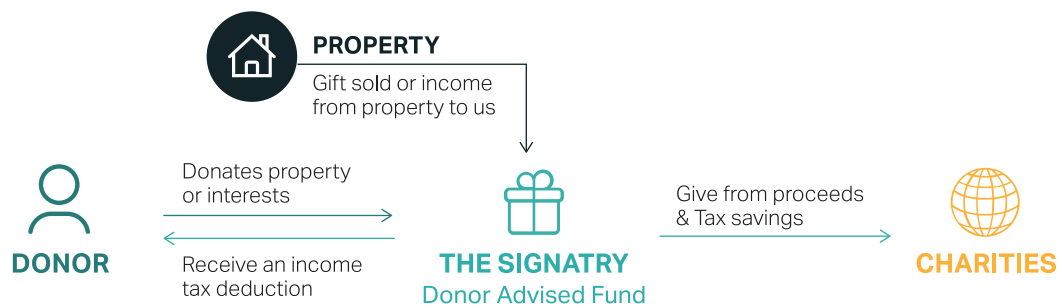


Giving Real Estate

Whether hunting land, oil and gas interest, farmland, or more, real estate can be a valuable asset for generosity. Often, the opportunity to utilize real estate for charitable giving can be overlooked because people assume the assets are tied up in investments and not easily liquidated. A practical solution is available though. By giving all or a partial interest in appreciated real estate, donors can potentially avoid capital gains taxes and receive an income tax deduction.

Here's how we can help:

Before you sell your real estate, consider giving a portion of it to a donor advised fund with The Signatry. We will process the gift, and you can use the proceeds to support the causes you love.



When you give to The Signatry, here are the perks:

- + You can avoid capital gains taxes on whatever portion of property you gift.
- + If The Signatry holds the property instead of selling, the income from the property will flow to your donor advised fund tax-free.
- + You will receive an income tax deduction of your gift's fair market value.
- + You will reduce your income taxes, which equates to additional cash flow.
- + You can let the proceeds grow tax-free in investments in the donor advised fund, and you can choose which charities receive grants over time.

Practically Speaking

For example, suppose you have a \$1 million fair market value property, with a basis of \$100,000. There is no debt on the property, and you want to give all the proceeds to charity. Here's what you save by giving real estate as a non-cash asset before it is sold.

	Sell Before Giving	Give Before Selling
Charity	\$775,000	\$1,000,000
Tax	\$225,000 ¹	\$0

¹ Tax is calculated on a combined state + federal rate of 42% and a capital gains tax rate of 25%