

## Here are a few of the benefits you'll enjoy:

Avoid taxes on transfers of up to \$100,000 from your IRA to charity.

Satisfy required minimum distribution (RMD) for the year.

Reduce taxable income, even if you do not itemize deductions.

Make a gift that is not subject to the 50 percent deduction limits on charitable gifts.

Help further the work of ministry organizations and causes you're passionate about.

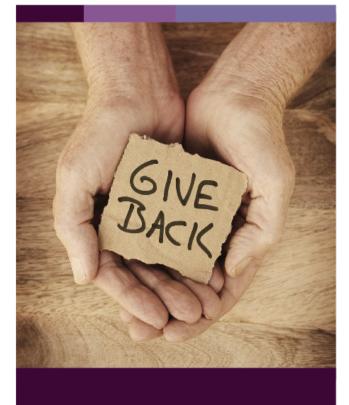


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Many people who desire to practice good stewardship of their resources view Estate Planning as a wise way to provide for their loved ones and communicate what matters most in their lifetime.

These are often individuals who wish to give back to the Lord for all the ways He's blessed them. A great way to do this is by leveraging your retirement assets and the permanently-instated IRA charitable rollover. The rollover allows you to bless the ministries you care about while also avoiding heavy taxation on your assets and income.

"The earth and everything in it, the world and its inhabitants, belong to the Lord." Psalm 24:1



## Options for utilizing your retirement assets

You can name a charity as a beneficiary of your individual retirement account (IRA) or life insurance policy to establish a future gift without impacting your current income.

If you are older than 70½, you can transfer IRA distributions to a charitable organization as a tax-free donation (up to \$100,000 total per year) and satisfy minimum distribution requirements.

## **IRA Charitable Rollover**

If you are age 70½ or older and have an IRA, but are making charitable gifts from your checkbook, you are missing a very important tax break! Under the new tax law many people's itemized deductions do not exceed the new higher standard deduction. Giving from your IRA may be your only way to give and save on taxes at the same time. Take advantage of the IRA charitable rollover gifting strategy as a means to support the work of ministries you care about.