

## Other methods of giving . . .

### *Gifts of Tangible Personal Property*

Your cost basis is the deductible except for personal property which can actually be used in the operation of our Hospitals under special rules.

### *Gift of Real Property*

- Outright gifts of property after successful completion of an environmental review and appraisal for tax purposes.
- Gift of residence or operating farm with life estate retained by the donor. Ask for complete details.

### *Creation of a Charitable Remainder Trust*

Can be used to receive cash, stocks, bonds and/or real property. These require the donor's attorney to prepare the trust from IRS approved and available forms. Income is based on a percentage of the value of the trust at inception (annuity trust) or valued yearly (unitrust).

### *Employer Matching Gift Programs*

When the employer has such a program, the employer matches the employee's gift (up to a certain percentage or dollar amount) increasing the amount of your gift and its benefit.

### *A Will or Codicil*

...can be used to give specific bequests of real or personal property, stocks, bonds or cash. Can also be used to create a charitable remainder trust or can be invested in the Pooled Income Fund at the donor's death.

### *Purchase of a Gift Annuity*

Similar to an insurance company, the charity will issue an annuity for life (or joint lives) in exchange for a one-time gift. Amount of yearly payment is suggested by the American Council on Gift Annuities' tables. (Not available in all states.)

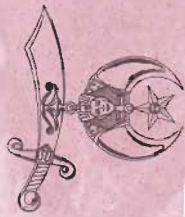
### *Assignment or Purchase of Life Insurance Policy*

Possible only in states that allow charities to have an "insurable interest." If the policy has a cash surrender value, that is the approximate amount of your deduction. If you buy a new policy, owned by and payable to Shriners Hospitals, your premium payments are deductible.



For more information contact  
El Riad's Endowments, Wills & Gifts  
Chairman Jim Gould  
(605) 335-5899

## El Riad Shrine



# El Riad's Endowments Wills & Gifts

*To support*

- Twenty-two Shrine Hospitals
- Four Shrine Burn Centers
- El Riad Transportation Fund
- El Riad Shrine Center Fund



## What is the EWG Committee?

### *Mission Statement:*

Our primary function is to raise money for the benefit of the Shrine at the national, state and local levels.

To inform current and future Shriners of their ability to help the Shrine with both tax deductible and non-tax deductible gifts.

### *Objective:*

Primarily, to involve Shriners, Blue Lodge members and their families in this fund-raising effort; to build awareness in the financial services community so that these professionals will learn of the possibilities presented by the use of the Shrine as a beneficiary of endowments, wills and gifts by their clients.

## Why is this important?

### *It isn't every day that . . .*

a child born without feet wins an olympic medal in running, or...

a little girl born with conjoined legs takes her first steps, or...

a young man burned over 80 percent of his body can return to school to learn and play among his peers.

Although these success stories don't happen every day, they happen more and more often thanks to Shriners Hospitals for Children. Helping kids achieve the miraculous is something Shriners Hospitals and the Shriners of North America take very seriously.

## Methods of giving to Shriners Hospitals for Children

### *Gift of Money*

Send a check or money order payable to Shriners Hospitals for Children. The amount is a tax deduction for itemizers, up to 50% of a donor's adjusted gross income.

### *Permanent Contributing Membership*

A donation of \$150.00 will exempt a Shriner from payment of future annual Hospital levies. The whole amount is tax deductible.

### *100 Million Dollar Club Membership*

A contribution of \$100 or more entitles a Shriner or non-Shriner to membership and a club certificate. This, too, is tax deductible.

### *Pooled Income Fund*

A \$5,000 minimum first-time contribution to the fund is required. Additional contributions may be of lesser amounts. The fund pays all contributors their pro-rata share of the net income of the fund. No management fees are charged to the fund. The remainder of the interest which goes to the Hospitals after the life of the beneficiary(ies) is tax deductible. There is a simple form to complete. Ask for details.

### *Gifts of Stock or Bonds*

... can be made outright to the Hospitals or invested in the Pooled Income Fund. In each case, present market value—not cost basis—is the deduction for tax itemizers.

The Endowment, Wills and Gifts program was established more than a half century ago, and has the same goals today—to secure the aid, in a dignified manner, of charitably-minded people who will remember the hospitals, transportation fund and local Shrine Center with legacies and gifts.

There are planned gifts such as wills and trusts, pooled income funds, gifts, annuities, and life insurance. Eighty percent of new money that comes to the hospitals each year is from bequests—money or property left to Shriners Hospitals in wills or trusts.

Tax deductible gifts are appropriate only for gifts to hospitals or El Riad Transportation Fund.

Finally, the key to all of this is to provide the necessary funds to continue "the World's Greatest Philanthropy."

These are some of the concepts that people use to build their legacy.

Let us help you complete your legacy. Work with your professional financial advisor or use our endowments, wills and gifts committee to help you fulfill your legacy.