



Texas Public Policy
Foundation

*Freedom, Prosperity
& Opportunity*

WATERSTONE[®]

April 15, 2020



SINCE
1980 **\$1.2 BILLION** **\$700 MILLION**
IN CONTRIBUTIONS IN GRANTS

**\$600 MILLION IN
COMPLEX ASSET CONTRIBUTIONS**

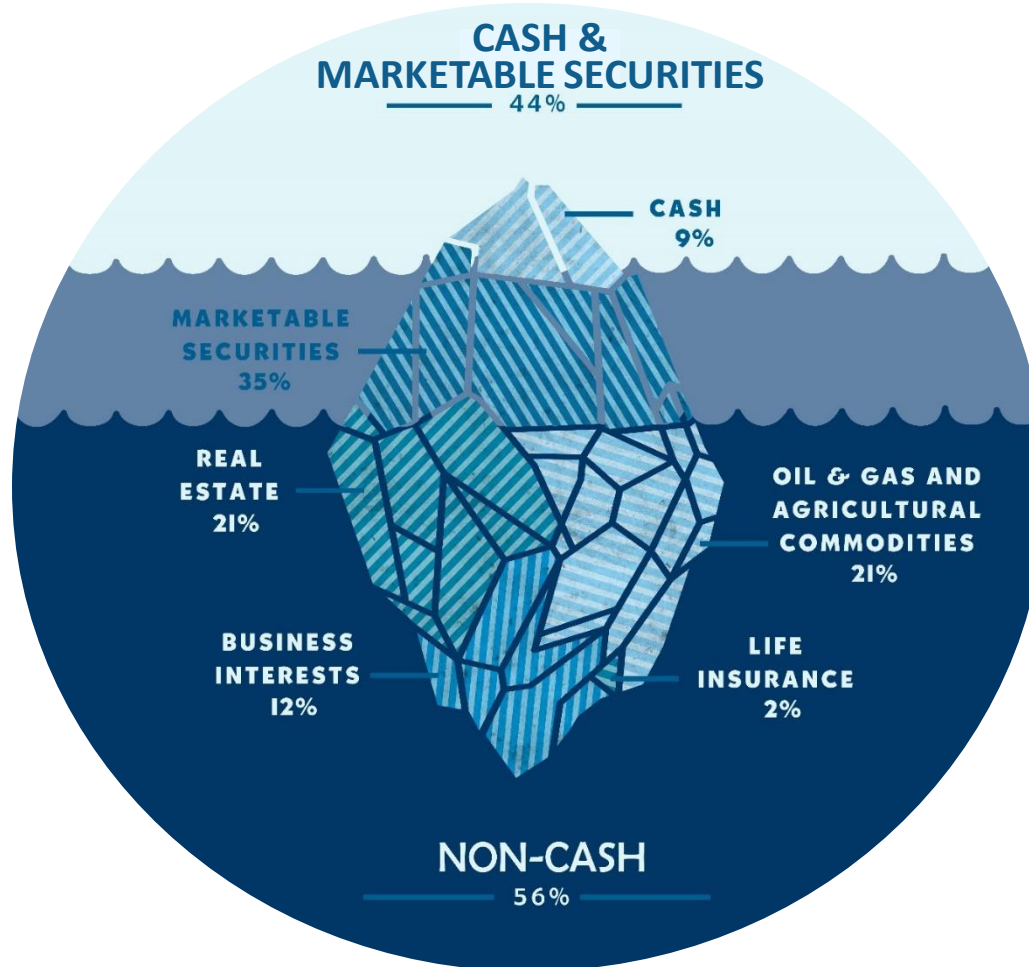
OVER **\$585M** IN ASSETS UNDER ADVISEMENT

BEHIND EVERY
NUMBER IS A STORY

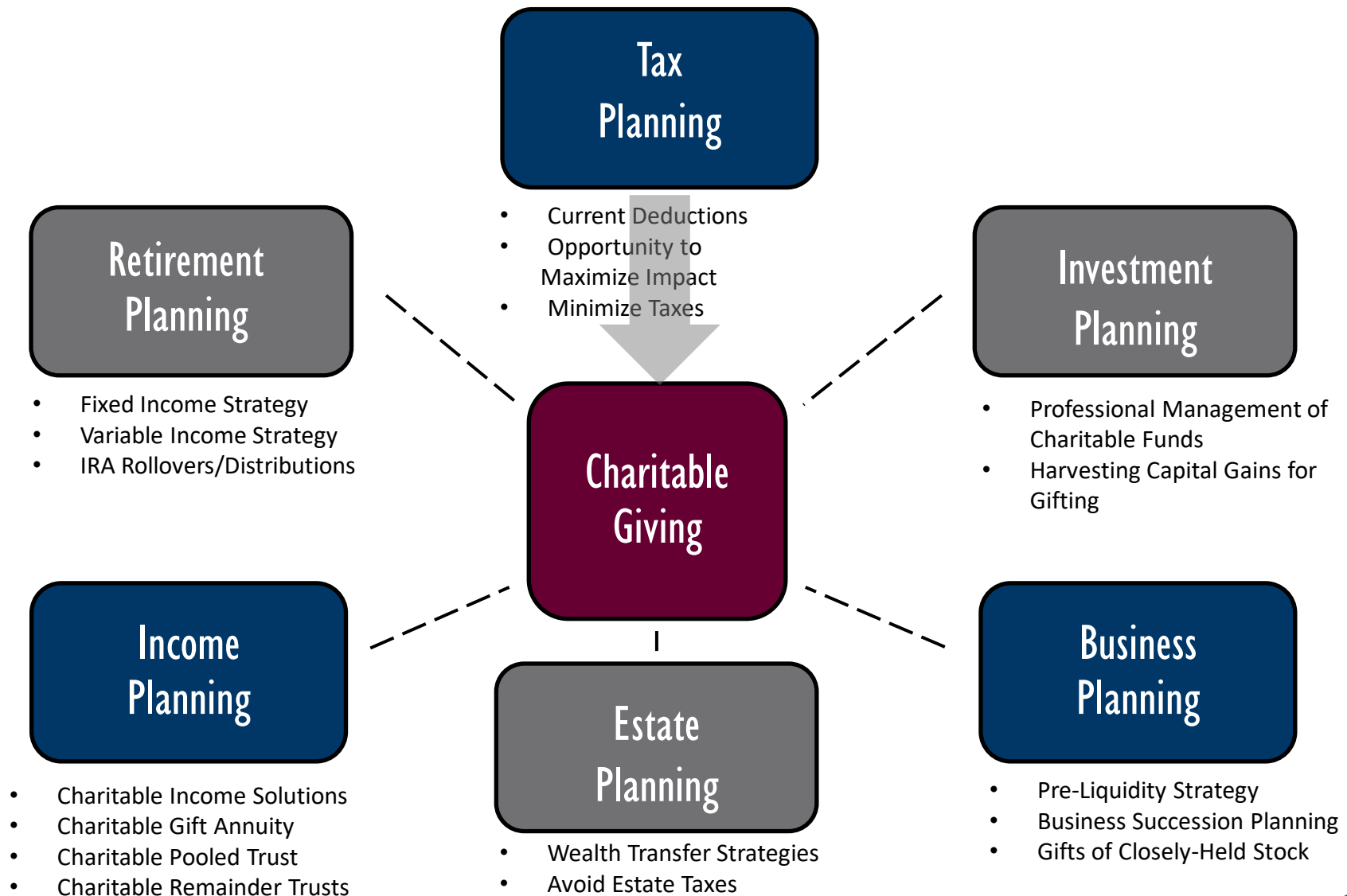
OVER **5,000** CHARITIES SUPPORTED
OVER **\$1M** IN GRANTS WEEKLY



THE UNSEEN OPPORTUNITY IN LIFETIME LEGACY GIVING



CHARITABLE GIVING & WEALTH MANAGEMENT



DESIGNING A TAX SMART STRATEGY

Can you make an **outright** gift?
(no income, highest deduction)

If yes

Giving Fund

Giving Account

If No

Is fixed income necessary?
(moderate income & deduction)

If yes

Charitable Gift
Annuity

Lifetime Fixed
Annuity

If No

Variable income
(higher income & deduction)

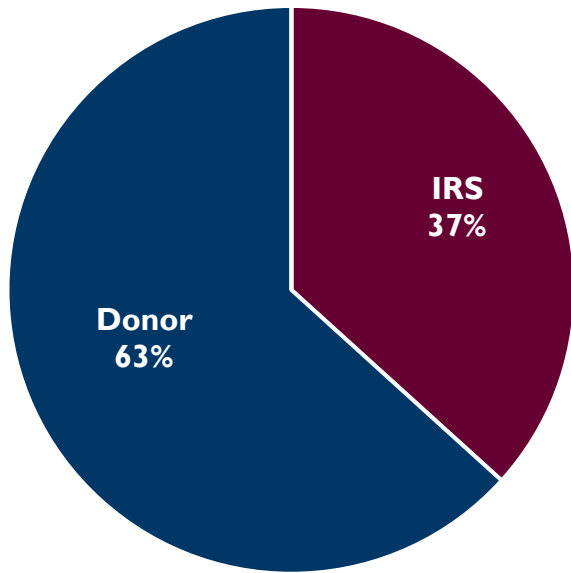
Charitable
Remainder Trust

Lifetime Variable
Income

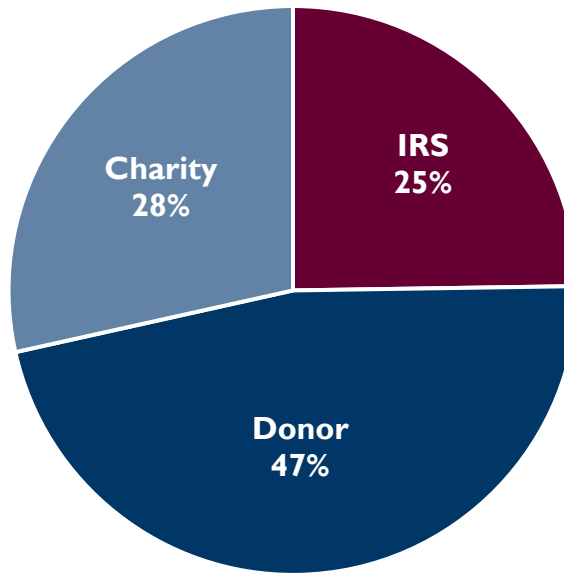
Charitable
Pooled Trust

GIVE FIRST, THEN SELL

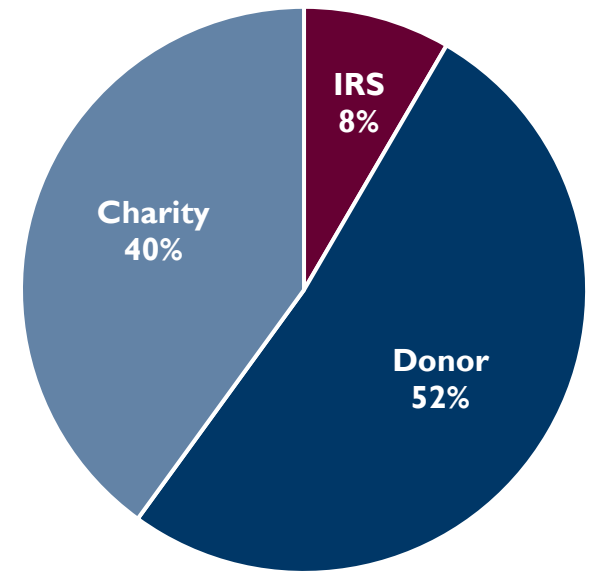
NO GIFT



SELL FIRST



GIVE FIRST



CREATE MORE CHARITABLE CAPITAL

AVOID CAPITAL GAINS – LOWER AGI

GIVE FIRST, UNCLE SAM SECOND

Sell First, Then Give	Give First, Then Sell
\$1,000,000 Asset Sold(\$0 cost basis)	\$1,000,000 Asset Gifted (\$0 cost basis)
\$238,000 Owed in Capital Gains (23.8%)	\$0 Owed in Capital Gains Taxes
\$762,000 Gift Net Proceeds	\$1,000,000 Gift Net Proceeds
\$762,000 Tax Deduction	\$1,000,000 Tax Deduction
\$282,000 Income Tax Savings (37%)	\$370,000 Income Tax Savings (37%)
\$282,000 Total Tax Savings	\$608,000 Total Tax Savings + \$238,000
\$762,000 Charity Share	\$1,000,000 Charity Share
\$238,000 to IRS	\$0 to IRS

Cap Gains Tax Avoidance
+ Savings from Income Taxes

*“Render to Caesar the things that are Caesar’s”....
But don’t give more than required.*

* Giver could gift \$1M proceeds if they can pay capital gains from other resources. This is a hypothetical example and is not representative of any specific investment. Your results may vary.



LIST OF TOOLS

YOUR GIVING BANK ACCOUNT



GIVE

ASSETS

CASH
SECURITIES
REAL ESTATE
BUSINESS
OIL & GAS
AG

TAX SAVINGS

SIMPLE OR COMPLEX
ASSETS

IMMEDIATE TAX
DEDUCTION



GROW

SIMPLIFY

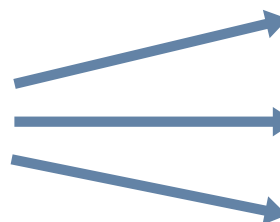
SINGLE TAX RECEIPT

ONLINE ACCESS

FLEXIBLE

GIVE ON YOUR
TIMELINE

USE OWN
INVESTMENT
ADVISOR



GRANT

LEGACY

TRAINING GROUND
FOR GENEROSITY

NAME A SUCCESSOR

PRIVACY

OPTION FOR
ANONYMOUS GIVING

THINGS TO CONSIDER:

- Estate and Will
- CARES Act
- IRA, RMD, Charitable Rollover
- Tax Reform Act 2018
- Appreciated Asset Gifts
- Fractional Interest Gifts

Contact Information

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<https://tppf.PlanMyLegacy.org/>



**Texas Public Policy
Foundation**

ESTATE GIVING
HOME

EASY
GIFTS

INCOME
GIFTS

MORE WAYS TO
GIVE

RESOURCES &
MORE

CONTACT
US

YOUR GIFT MATTERS

YOU CAN CHANGE THE FUTURE WITH YOUR GIVING

When you include Texas Public Policy Foundation in your estate plan, your generosity promotes and defends liberty, personal responsibility and free enterprise in Texas. Thank you for ensuring that TPPF can make Texas and our nation more free well into the future.

ALREADY INCLUDED US IN YOUR ESTATE PLAN?

LET US KNOW

