



### Cash

Your goal is a quick and easy gift through either cash, check, or a credit donation on the website: [www.lionscamp.com](http://www.lionscamp.com). Your benefit would be a charitable tax deduction if you itemize your return. Also, some employers will match charitable gifts, making the gifts worth even more to TLC.

### Transfer of Stock

Your goal is a quick and easy gift by using a stock transfer form to transfer stock directly to TLC. Your benefit would be a charitable tax deduction and avoidance of capital gains tax. Public and privately held securities must be marketable and convertible to cash within a short-term time-frame.

### Bequest through a Will

Your goal is to make a more generous ultimate gift than currently able by including TLC in your will. The value of the gift provides a charitable tax deduction for the estate, thereby reducing estate taxes. Bequests can be made in several ways such as a specific sum, a percentage of the estate, the remaining assets after all other bequests have been satisfied or a combination of the above.

### Real Estate Gift

Your goal is to eliminate capital gains tax on the sale of a home or other real estate by donating or selling your property to TLC at a bargain price. Your benefit is a charitable tax deduction and the avoidance or reduction of capital gains tax.

*Example: Carol gives TLC a vacation cottage she no longer uses. Its original cost was \$50,000, but is now worth \$150,000. She gets a \$150,000 charitable deduction and completely avoids tax on the \$100,000 appreciation.*

### Retained Life Estate

Your goal is to give your personal residence or farm on which there is preferably no existing debt, by transferring the deed of your home to TLC, but retain occupancy. Your benefit is a charitable tax deduction and lifetime use of your home.

### Life Insurance Gift

Your goal is to make a large gift with little cost to yourself by giving a policy to TLC or naming TLC as the beneficiary of an existing policy. Your benefit is a present charitable tax deduction and possible future deductions. A donor may choose to give an existing policy that is no longer needed or buy a new one.

### Retirement Plan Gift

Your goal is to avoid the twofold taxation of retirement plan assets by naming TLC as the beneficiary of the remainder of the retirement assets after your lifetime. Your benefit is the avoidance of heavily taxed gift to heirs, allowing less costly gifts. Because the combined estate and income taxes imposed on the assets may consume much of the plan balance, planning for their distribution is imperative.

### Charitable Gift Annuity

Your goal is to create and/or increase income from assets by creating a charitable annuity that pays you a set income annually. Your benefit is a charitable tax deduction and fixed income for life. The remainder of the corpus passes to TLC.

### Charitable Remainder Trust

Your goal is to create and/or increase income from assets and to create a hedge against inflation over the long term by creating a trust that pays you a fixed or variable percentage of the trust's assets, valued annually. Your benefit is a charitable tax deduction, an annual income for life that has potential to increase and the remainder of the corpus passes to TLC.

### Charitable Lead Trust

Your goal is to reduce gift and estate taxes on assets passing to heirs by creating a trust that pays TLC a fixed or variable income for a set term and pass the remainder to your heirs. Your benefit is a reduction in your taxable estate and keeps assets in the family with reduced tax ramifications.

*Example: Howard establishes a lead trust, valued at \$500,000 to benefit TLC. The arrangement will pay TLC an annual income of 5% of the trust's value for 15 years, starting with an initial payment of \$25,000. Over the term of years, the sum of payments to TLC is estimated to total \$456,597. At the conclusion of the trust's term, the corpus of the lead trust, which has grown to \$815,502, passes to Howard's family. In addition to benefiting TLC, Howard receives a charitable gift tax deduction of \$236,585 at the time of the gift and is able to pass on \$315,502 in growth to his family which will end up saving \$173,526 in gift or estate taxes.*

**There are numerous options for giving to Texas Lions Camp, the question now is which one is right for you. Remember to consult your legal and financial advisors before making a planned gift of assets. We are always ready to assist you when you make that decision today for tomorrow's children.**

The most common and simplest method of funding a gift is to give from your income stream. While cash gifts are quick and easy, they can be limiting. There are other methods of giving that allow donors to contribute larger gifts at lower costs. Structured and well-planned giving from total wealth can dramatically elevate the ability to make a more generous gift.

For Example:

*Howard and Carol are considering a gift to Texas Lions Camp. They would like to give a large gift, but their cash flow is not at a place right now where a sizeable donation is possible. They can give a small cash gift now, but wonder what other options are available. They know the value of Texas Lions Camp and the service it provides to children with physical disabilities, Type-1 Diabetes and cancer. Carol has been involved in activities to raise money for the camp in her community, while Howard has sponsored children to go to the camp over the past few years. But they want to do more, and know that with a little creativity they could give of their assets and make a huge impact on the future of Texas Lions Camp and the children it serves.*

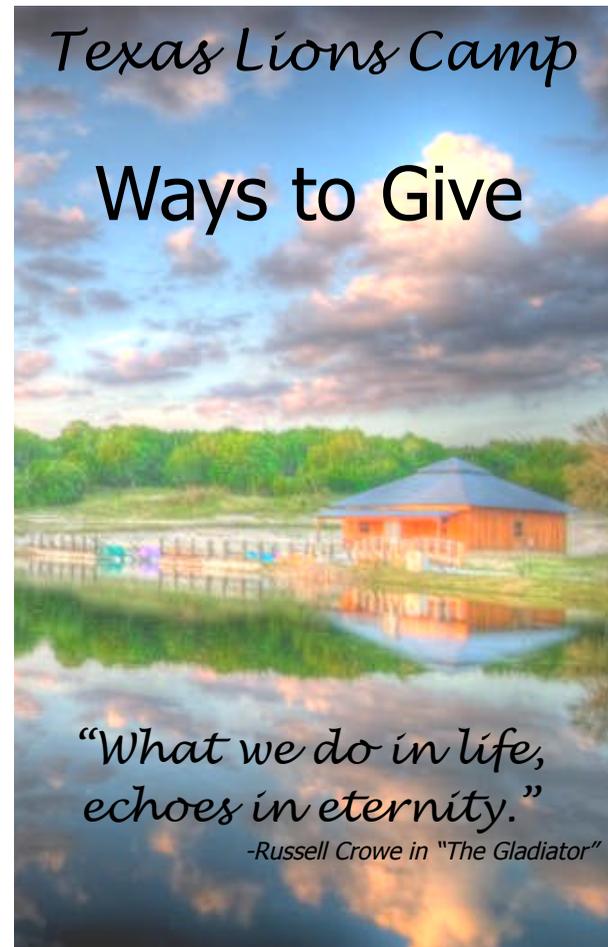
Some other methods they could use are:

Transfer of Stock	Retained Life Estate	Charitable Gift Annuity
Bequest through a Will	Life Insurance Gift	Charitable Remainder Trust
Real Estate Gift	Retirement Plan Gift	Charitable Lead Trust

While considering how to fund your gift, we do hope that you will study the following examples of creative asset-based giving. If you need assistance in evaluating your personal circumstances, please contact Stephen S. Mabry, CFRE, CAE, Chief Executive Officer at Texas Lions Camp, at (830) 896-8500 or [smabry@lionscamp.com](mailto:smabry@lionscamp.com).

As with all legal and financial matters, we recommend that you consult with your personal legal, tax and/or financial advisors before funding your gift.

As you consider your gift to Texas Lions Camp and weigh all your options use this simple guide to help you be creative in your asset-based giving. The campers and their families thank you for the opportunities that your giving provides.



*Texas Lions Camp*

## Ways to Give

*“What we do in life,  
echoes in eternity.”*

*-Russell Crowe in "The Gladiator"*

Before making an estate gift, you are invited to contact Stephen S. Mabry, CFRE, CAE Chief Executive Officer at Texas Lions Camp, at (830) 896-8500 or [smabry@lionscamp.com](mailto:smabry@lionscamp.com) to further discuss your wishes.



Texas Lions Camp, Inc.  
PO Box 290247 • Kerrville, TX • 78029  
[www.lionscamp.com](http://www.lionscamp.com)

A simple guide  
to creative  
asset-based  
giving