

I have reviewed your brochure on Giving from my Business and:

- I would like to speak with someone who can provide additional information.
- I would like to receive information on other charitable tax planning options.

Name: _____

Address: _____

City: _____

State/Zip: _____

Home Phone: _____

Work Phone: _____

e-mail: _____

(Please complete and return to the PO Box address listed below. All inquiries are treated with complete confidentiality).

Joy Junction, Inc.

**PO Box 20550
Albuquerque, NM 87154
Phone: (505) 217-9586
www.joyjunction.org**

**Homeless Shelter:
4500 2nd St. SW
Albuquerque, NM 87105**

Visit Us Online
www.joyjunction.org
twitter.com/joyjunction
facebook.com/jjabq

Increase Your Business Giving Power for Lasting Impact!



Benefit from Capital Gains Tax Reduction

You can avoid the hassle of selling your property of land by making a charitable gift to Joy Junction. The benefits of this plan are clear — you will avoid paying capital gains tax and receive an income tax deduction this year. Plus, your gift will help support the causes you cherish most.

Want more benefits? Transfer your property to a charitable remainder trust, or fund a charitable gift annuity and receive payments for life.

**Call:
505-217-9586**
to learn more about
how you could benefit from a gift
of your land or property.

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Joy Junction
Homeless Shelter

Planned Giving Series

 **giving**
FROM YOUR
business



**Invest in the charities
close to your heart!**

gift strategies THROUGH your business

Many business owners would like to give more to a charity like Joy Junction, but the need to reinvest in the business and cash flow concerns may limit their ability to do so.

As a business owner you have the opportunity not only to build your business (and wealth) for yourself and your family, but also to accomplish your philanthropic goals through charitable gift planning.

Gift of Corporate Assets

You can also give assets from your business. If the gift is a non-inventory asset, the deduction will be its appraised fair market value. For example, let's say your business purchased a parcel of land for future expansion, but you no longer intend to expand. The land cost \$20,000 and now has a value of \$100,000. Your business could give the land to Joy Junction and, as a result, receive an income tax deduction of \$100,000 and avoid the tax on the \$80,000 capital gain. The income tax deduction is limited to 10% of the corporation's taxable income. Any unused deduction can be carried forward up to five years.

If the business is an S Corporation, the deduction will flow-through to the shareholders in proportion to their ownership interests and is limited to their outside basis.



Gift of Corporate Stock

You can give a small percentage of voting or non-voting shares in your business to a charity or a donor advised fund (DAF). Doing so qualifies you for a charitable deduction equal to the appraised fair market value of the shares. The charity or DAF will hold your shares for a future sale or redemption. In the meantime, it will receive its prorated share of any dividends paid to shareholders, which can be used for a charitable purpose.

If the corporation is an S Corporation, there are potential tax liability issues for the charity which must carefully be evaluated before accepting such gifts.



The names and images shown here are representative of typical donors and may or may not be actual donors to Joy Junction. Under federal rules, your benefits may be different from this example. Please contact us for your specific benefits.

This information is not intended as tax, legal or financial advice. Gift results may vary, consult your personal financial advisor for information specific to your situation.