



# YWCA CENTENNIAL CAPITAL CAMPAIGN

## WAYS OF GIVING

There are many ways of giving to the YWCA of Salt Lake City Centennial Capital Campaign, each of which provides certain advantages to the donor.

### Tax Deductibility

While tax benefits are rarely the prime motivation behind a gift, they often enable a donor to give more than would otherwise be possible. The YWCA of Salt Lake City is a 501(c) (3) charitable organization, and all gifts are tax deductible to the extent provided by law. However, it is a good idea to discuss options with your legal and tax advisors.

### Gifts of Cash or Other Assets

An outright pledge of cash is the simplest method of giving and qualifies for a full charitable deduction. A three-year pledge period has been established for the YWCA's Campaign, allowing donors to fulfill their pledges in installments. Capital assets, including stocks, bonds, securities and real estate, which have appreciated significantly beyond the original purchase price, can also be contributed to the YWCA, leaving the donor free of tax liability on the capital gains that would be incurred if such assets were sold on the open market.

### Corporate and Matching Gifts

Owners of closely held corporations could benefit by making a contribution through the company. This avoids possible double taxation of both corporate and personal incomes. Also, many corporations have a matching gift program under which the value of an employee's or director's (or spouse's) gift may be multiplied.

### Trusts and Life Income Gifts

Several trust and life income vehicles enable the donor to make a sizeable gift now to the YWCA's Campaign, receive income for life, and also take advantage of an income tax deduction.

### Charitable Remainder Trust

This is an arrangement whereby the donor gives assets to the trust, pays no capital gains tax on the assets' long-term appreciation, receives a current-year tax deduction and retains the right to receive income from the trust. Often, income to the donor from such trusts is deferred for maximum retirement benefit.

### Charitable Lead Trust

This is an arrangement whereby assets are placed in a trust and the income earned by the assets is given to the YWCA for a number of years. The assets then pass back to the donor or to the donor's beneficiaries. A charitable lead trust offers a number of tax advantages and can be very useful in gift and estate planning.

### Life Estate Contract

This is an arrangement that enables a donor to contribute real property. It is restricted to a personal residence, vacation home or farm. The donor receives an income tax deduction in the year the gift is made based on the donor's age, the fair market value of the property and certain depreciation considerations. The donor retains the right to continue residing on the property and/or to collect income from the property. This arrangement provides estate tax benefits and saves probate costs.

### When You Plan to Make a Gift.

The YWCA of Salt Lake City's nonprofit federal tax ID number is 87-0212467. Checks should be made payable to the YWCA of Salt Lake City. Please contact the Campaign Manager, Carrie Romano, at 801.537.8614 to arrange a gift of stock or to discuss other gift options.

A VOICE FOR WOMEN. A FORCE FOR CHANGE. A PLACE FOR HOPE. FOR 100 YEARS.

801.537.8600

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