2020
Tax Smart Giving Strategies
PLAYBOOK

Updated for the CARES Act
100% Income Tax Charitable Deduction

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Tax Smart Giving

PLAYS

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Give Assets!

Play 2
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Use a Donor Advised Fund to Promote Family Giving

Play 9
Leave a Legacy to Mission Generation

Jesus changes everything!

Contact Stacy at:
SVALENTINE@MISSIONGENERATION.ORG
Give Assets!

If you hold appreciated stocks, real estate or investment assets that you have owned for more than a year, you can often donate such assets to support Mission Generation and other ministries, take a fair market value deduction and not pay any tax on the capital gains!

Gift Stocks, Real Estate, business interests or other assets prior to sale (give all or some)

Recommend grants from proceeds to Mission Generation

You receive an income tax deduction

Gifted portion sold tax free with sale proceeds to your NCF Giving Fund

Contact Stacy at:
SVALENTINE@MISSIONGENERATION.ORG

Donate Now
Give Publicly Traded Stock

If you are currently writing checks to charities, but also have appreciated stocks or mutual funds in a taxable investment portfolio, you likely have a significant opportunity to give more, simplify your giving, pay no capital gains, and improve your personal cash flow. The key is to donate these appreciated securities BEFORE you sell them.

You give appreciated stocks or mutual funds

Recommend grants to your favorite charities

You receive an income tax deduction

Buy more stock

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG
PLAY 3
Giving Real Estate or Business Interests Before a Sale

NCFCALIFORNIA.com allows you to give interests in appreciated real estate (raw land, residential, and/or commercial real estate) or private business interests (C-corp, S-corp, or LLC) to NCF prior to sale. This strategy avoids capital gains taxes on the gifted portion, and you will likely receive an income tax deduction for the appraised value of the gift, freeing up additional cash flow for more giving.

Portion of real estate or business interest gifted to NCF

You receive an income tax deduction

Gifted portion sold. Sale proceeds to NCF

Recommend more grants to your favorite charities

BUYER

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG
Pay NO Income Tax in 2020

The CARES Act creates a 100% income tax charitable deduction for cash donations made before year-end 2020. The ability to take a deduction against all your US income can let you: Exercise employee stock options (Play 5), gift retirement assets (Play 6), or sell anything and gift the proceeds (Play 7).

Learn more by downloading The 2020 Tax-Smart Giving Opportunity of a Lifetime PDF. Share it with your financial advisor!
Exercise Stock Options to Fund Giving

Because the CARES Act creates a 100% income tax charitable deduction for donations made before year-end 2020, donors might be able to access assets for charitable giving that are normally beyond their reach. For example, under the right circumstances, an employee with vested options will be able to exercise such options, donate the net proceeds to ministry and not incur any additional Federal Income tax as a result.

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG

Donate Now
Access Retirement Assets for 2020 Giving

Anyone over age 59 1/2 can usually withdraw funds from a pension, profit sharing plan or IRA without tax penalties. Such withdrawals are usually taxed as salary income. For this year only, you can make a permitted withdrawal from a retirement account, donate the proceeds to ministry and take a deduction for the full amount! Because of the charitable donation, most donors should not incur any Federal Income tax on the withdrawal of retirement funds if they make an offsetting gift in 2020.

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG
Sell Anything…and Donate the Gains!

Selling an appreciated asset usually causes taxable gains. But for this year, under the CARES Act you can donate all your gains to charity and take an offsetting Federal Income Tax charitable deduction!

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG

Donate Now
Use a Donor Advised Fund to Promote Family Giving

A Giving Fund works like a charitable checking account, but instead of depositing money and writing checks, you contribute all types of assets (cash, stocks, non-liquid assets), receive an income tax deduction at the time of the donation, and then go online to recommend grants to your favorite ministries and churches. It is also an opportunity to engage children and grandchildren!

Give cash, stock, real estate or business interests

You receive an income tax deduction

Recommend grants to your favorite charities

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG
PLAY 9
Leave a Legacy by Bring Jesus to U.S. Schools

Mission Generation began offering Bible classes in public school in 1999. Over the years the program has expanded into a school chaplain program in order to offer students, faculty, and parents the unadulterated Word of God. The program, which started in just three Bolivian schools has grown into an international school program serving over 4.3 million people in every speaking Spanish speaking country and territory in the world.

Our chaplain program is posed to enter the United States public school system. American school children need the faith, hope and love that only Jesus can bring.

Jesus changes everything!

When Jesus is invited into public schools it dramatically impacts the entire community. School age children (PK-12th grade) plus their parents, extended family, and teachers = 45% to 60% of society. Reaching this percentage of a nation’s general population brings about societal transformation that gives way to the fruits of the Spirit, principally love, peace, and self control.

What we have witnessed in 30 years in ministry is, once the Gospel reaches Critical Mass communities transform. Jesus and Paul likened the Gospel to leaven (yeast) stating that just a little leaven would make the entire lump of dough rise! (Matt 13:32, Luke 13:20-21, Gal 5:9) Bringing the Word of God to society through public schools is a huge amount of leaven! The result has been an undeniable positive change in culture with some the greatest beneficiaries being women and children.

Communities adopting the school Chaplain program have less violence and reduced crime. Unwanted teen pregnancies are down up to 80% and high school graduations are up by 37%. The biggest impact is ZERO suicides for over 14 years of any school using our program two years or more!

One of the greatest changes witnessed is community responsibility. Creativity and energy go way up while drug and alcohol use go way down. Instead of communities needing “humanitarian aid” they start solving their own challenges. Instead of outsiders drilling water wells or providing food, they dig their own wells and produce their own food. Communities begin to solve their own challenges. The wisdom of God delivers successful outcomes, bright futures, and hope.

To Bring Jesus to U.S. Schools,

Bequeath a Gift to Mission Generation or Give at www.missiongeneration.org/donate

Contact Stacy at: SVALENTINE@MISSIONGENERATION.ORG
Mission Generation

Rocky Malloy
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Rocky is the chief executive officer and co-founder of Mission Generation. After serving as a U.S. Merchant Marine officer, Rocky and Joske met volunteering with a humanitarian aid organization in Central America during the Sandinista-Contra war. Mission Generation was birthed to support war orphans and provide Bibles to refugees. After the war, the Malloy’s planted River of Life Church in Santa Cruz, Bolivia where they lived for 17 years. The following 10 years, the Malloy’s lived in Chile and Panama to advance the cause of bringing Jesus Christ to school age children.

A native of North Carolina, a published author, public speaker, and a proud father of five children serving the Lord, Rocky’s life mission is to give children and adults in their lives the tools they need to make quality life decisions based on a personal relationship with Jesus Christ and the leading of the Holy Spirit.

Today -- Mission Generation serves over 4 million people in 23 nations. He and Joske live in Houston, TX and lead international operations.

Tell us Your Story

Tell us why children are important to you. Tell us why less suicides, abortions and drug abuse are things the Lord has placed on your heart.

Tell us why it is important to you that Mission Generation work in U.S. public and charter schools. We are bringing the same transformations in our country that other chaplains are achieving through the Word of God in other countries.

Call or write Rocky or Stacy today to talk about how Mission Generation might help fulfill the Heavenly Vision the Lord has given you.

For More Information

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Donate Now