



WHAT IT IS:

## GIFTS OF REAL ESTATE MAKING THE MOST OF YOUR GIFT

HOW IT WORKS:

If you are considering selling real estate you own (such as commercial buildings, lots, farms, vacation homes, or even a primary residence) and donating the proceeds, it might make better financial sense to transfer the actual property to a charitable organization. A gift of real estate may provide you with a greater tax deduction than selling the asset and donating the proceeds to ADF. Such a donation can also help you with estate and income planning, if the property makes up a significant portion of your estate. Certain types of real estate donations also allow you to retain the right to live in or use the donated property for the rest of your lifetime.

THE BENEFITS:

- You may reduce estate taxes for your family.
- You may eliminate capital gains taxes that would have been due had you sold the asset.
- You will make the most of your asset while having a significant impact on reclaiming and protecting religious liberty for your family and nation.

PRACTICALLY  
SPEAKING:

There are many ways to donate real estate to ADF, with varying benefits, depending on your situation. Some of the options are:

- Transferring your entire interest in a property to ADF, giving you a current charitable deduction for the value of the real estate.
- Gifting a partial interest in the real estate to ADF and then proceeding to jointly sell the property (with ADF as a co-owner). Doing so may lower your capital gains tax while simultaneously supporting the work of ADF.
- Donating the “remainder interest” in real estate, allowing you or family members lifetime occupancy of the property and giving you a current charitable tax deduction. Full and clear title of the property eventually passes to ADF.
- Making a “bargain sale” of the property to ADF in which you sell it for less than its value. In effect, you are gifting part of the purchase price, which may allow you a current deduction while supporting ADF’s mission to reclaim and defend religious liberty.

HOW YOU CAN SET UP  
THIS GIVING VEHICLE:

Gifts of real estate can be beneficial both to you and the work of ADF, but this type of gift requires careful planning among you, your professional advisor, and ADF. Please call us today to discuss the various options available for this great way to give.

*Information herein is provided as an educational service only, and is not legal or professional advice. Always consult your attorney, accountant and/or financial advisor before making any decisions concerning estate or charitable gift planning strategies in order to determine the consequences of your gift for your circumstances.*

TO LEARN MORE ABOUT HOW YOU CAN BECOME A PILLAR OF FREEDOM AND DEFEND  
OUR FIRST LIBERTY, CALL 1-800-TELL-ADF. OR VISIT US ON-LINE AT [WWW.TELLADF.ORG](http://WWW.TELLADF.ORG)