



# Benefits of a Donor-Advised Account

A donor-advised account gives you a variety of benefits, ranging from ease and flexibility to the option of contributing complex securities.

## Simplicity

Record keeping, administration, and grant making are streamlined and simplified.

## Tax Advantages

- > Deduct donations on your federal income tax return in the year in which you make gift(s)
- > Deduct up to 50% of your adjusted gross income when you donate cash
- > Deduct up to 30% of your adjusted gross income when you donate appreciated securities or assets. You may take an immediate tax deduction for the full market value, (so long as the asset has been held by you for longer than one year) and avoid capital gains tax on any appreciation
- > Avoid potential estate, income, and generation-skipping taxes by including among your gifts at death – IRA's, employee benefit plan distributions, accrued interest on U.S. Saving Bonds or certificates of deposit
- > Receive a tax receipt for each donation

## Plan Your Giving

Unlike giving from your checkbook, a donor-advised account lets you take a tax deduction now, but make grant suggestions on your own timetable, next week, next month, or even next year.

## Complex Securities

The Johnson Charitable Gift Fund enables you to donate a wide variety of assets, subject to approval by the Gift Fund.

## Privacy

You decide, on a grant-by-grant basis, whether to be recognized or remain anonymous.

## Johnson Investment Counsel

There is peace of mind when you have Johnson Investment Counsel's investment management expertise, experience, and extensive client service.

Refer to the Program Circular for additional details.