

The following is an illustration of some of the financial benefits a gift of real estate can provide:

Assumptions	
Appraised Value	\$250,000
Purchase Price and Improvements	\$150,000
Appreciation	\$100,000
Owner's Federal Income Tax Rate	28%
Annual Costs	\$12,000
Donor Benefits	
Expenses Saved	\$12,000
Federal Capital Gains Tax Avoided (\$100,000 x 15%)*	\$15,000
Income Tax Deduction	\$250,000
Income Tax Saved (Deduction of \$250,000 x 28%)	\$70,000

* Primary residences enjoy special tax benefits. For more information and to learn how a real estate gift can benefit you, please contact:

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 crs.org/planned-giving



Catholic Relief Services is the official international humanitarian agency of the Catholic community in the United States. We are motivated by the example of Jesus Christ to assist poor and suffering people in more than 100 countries on the basis of need, without regard to race, religion or nationality.

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These seals certify that CRS meets the highest standards of transparency, accountability and effectiveness as set forth by these charity evaluation agencies.

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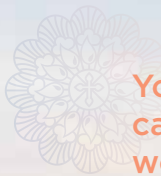
gifts of real estate



Photo by Philip Laubner/CRS

Let us not grow tired of doing good, for in due time we shall reap our harvest

—Galatians 6:9



Your gift of real estate to Catholic Relief Services can help support millions of people around the world while reducing your tax obligations.

Photo by Philip Laubner/CRS

GIFTS OF REAL ESTATE

Your real estate gift can make a valuable difference in the lives of poor and vulnerable children, women and men around the world. And there are a variety of real estate gift options that can meet your financial and philanthropic goals.

BENEFITS

- Receive an income tax deduction for the appraised value of the property
- Reduce income taxes and reduce or eliminate capital gains tax
- Eliminate ongoing property expenses
- Remove the donated property from your estate, eliminating future estate taxes
- Support the mission of CRS while enhancing liquidity
- Help fund a charitable gift annuity to provide you with income

WHAT TO CONSIDER

- A gift of real estate makes particular sense if:
- You no longer need the property
 - Maintenance costs, insurance premiums and property taxes have become burdensome
 - You want to establish a gift plan with financial benefits

TYPES OF REAL ESTATE YOU MAY DONATE

- Primary residence
- Vacation home
- Farm/ranch
- Commercial building
- Rental property
- Undeveloped land

Note: CRS can only accept donated property with a net realizable value of at least \$100,000.

HOW YOU CAN DONATE

- **Outright gift.** The property is deeded to CRS and then sold.
- **Bequest.** You bequeath real estate to CRS through your estate plan. When considering this transfer method, please contact CRS before finalizing your estate.
- **Life income plan.** You donate the property to fund a life income plan. The plan, a charitable gift annuity or charitable trust, then makes regular payments to you. At the end of your lifetime, the remainder is distributed to CRS.
- **Bargain sale.** You sell the property to CRS for an agreed upon price below the fair market value. The difference between the fair market value and the purchase price—the bargain sale price—is a charitable gift.

Photo by Jim Stipe/CRS

