

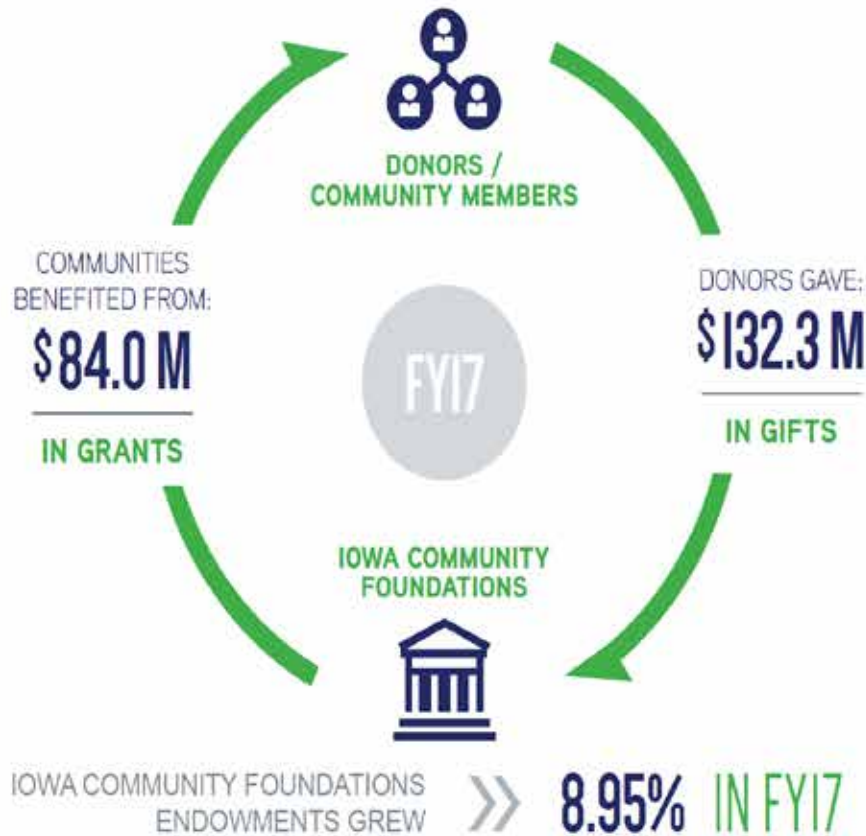
Community Foundation of Greater Des Moines

Joe Sorenson, CAP®
Vice President of Affiliate Relations

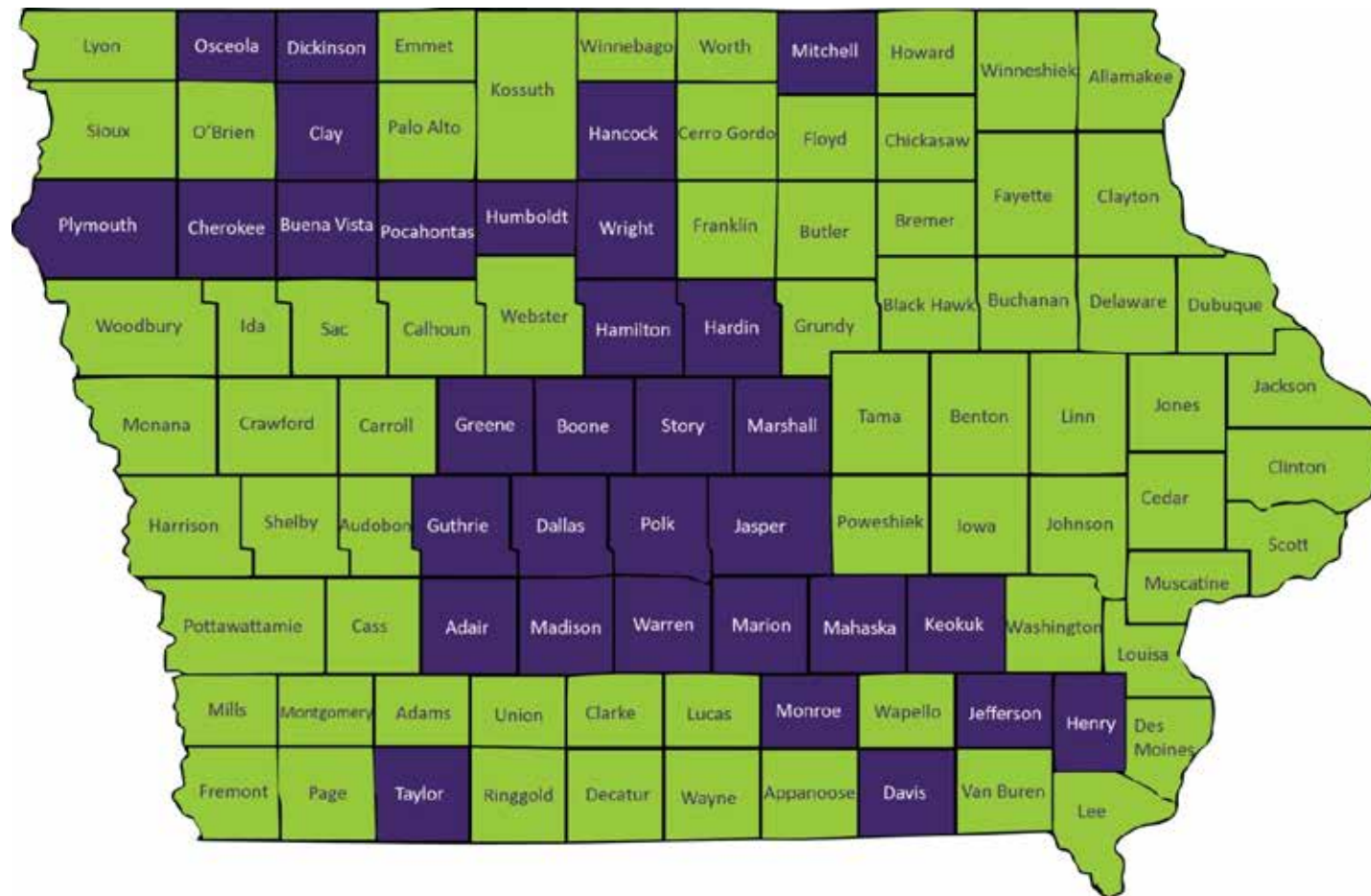
**GIFTS FROM COMMUNITY FOUNDATION
ENDOWMENTS SUPPORT CHARITABLE CAUSES THAT
ADVANCE THE STATE OF IOWA'S PRIORITIES.**

OUR GRANTS:

- Leverage community, local and state government *RESOURCES* for impact
- Expand and enhance *EDUCATIONAL* opportunities
- Foster *ECONOMIC* growth and development
- Support *TECHNOLOGY* improvements and advancements
- *PRESERVE* our local environmental resources – wind, water and solar
- Improve the *QUALITY OF LIFE* for all Iowans



Community Foundation Affiliates



Transfer of Wealth

America is experiencing the largest generational transfer of wealth in our history.

\$9 trillion in America over 10 years

\$825 billion across Iowa over 50 years

Endow Iowa

Three Requirements:

- § Must be held at a qualified community foundation
- § Support Iowa charitable causes
- § No more than 5% annual spending/granting policy

Endow Iowa Tax Credit Illustration

Gift Amount	\$1,000	\$10,000	\$100,000
Less Tax Benefits:			
Federal Tax Savings	-370	-3,700	-37,000
Endow Iowa Tax Credit	-250	-2,500	-25,000
Net Cost of Gift*	\$380	\$3,800	\$38,000

**Disclaimer:* For ease of illustration, the examples above do not factor in the federal/state net tax effect. Examples assume the donor is in the 37% tax bracket.

Keep Iowa Growing: Gift of Farmland



Business Succession



Community Philanthropy in Action



Thank You!



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