

DONOR NEWS

A PUBLICATION FOR OUR DISTINGUISHED DONORS

Bulletin

FALL 2007

Year-End Gift Planning by Debra Clark CPA

If you have visited a retail shop lately, the décor shouts that it is time to start your holiday shopping. It is also a reminder to start preparing for your annual year end charitable donations.

For many of us, this is the time of the year when we review our assets-consider our tax liabilities-making decisions that will reduce our taxes and help our favorite charities.

If you are age 70 ½ or older, and own IRA's, or Roth IRA's, and are thinking of making a charitable gift before

year-end, arrange for a gift up to \$100,000 to be made directly by the IRA trustee. The distribution will not be taxable and can achieve important tax savings. This allows you to gift without liquidating funds in your after-tax investment portfolios. Currently, this tax law will **not** be available after 2007.

If you are in the process of establishing your estate plan, or revising it, you may want to consider a Charitable Remainder Trust (CRT) as a way of reducing estate taxes. By establishing a CRT during your lifetime you can re-

ceive a current charitable deduction, avoid capital gains tax on appreciated assets, and receive income earned on those assets for the duration of your life.

A direct gift of a low-basis asset (i.e. stock) is an effective way to benefit the charity and to avoid capital gains tax on the appreciation of the donated asset. Charitable gifting from any source of funds, even cash, will always save tax dollars. Depending on your federal tax bracket, a gift of \$100 could save taxes of \$15 to \$35.

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Give Meaning to your Holiday Gifts

The holiday season is fast approaching and meaningful gifts become more difficult to find as you are short on time.

If you are searching for a holiday gift that would represent the Season, may we suggest a donation to the Visiting Nurse Association of the Inland Counties? It is as simple as making a contribution in someone's honor.

A Chanukah card or a Season's Greeting card will be mailed from the

VNAIC to the person expressing your wish. No specific amounts will be included. The card will state, "A Holiday (Chanukah) Gift has been made to VNAIC in your honor from: Mr. & Mrs. John Smith. Please accept their wish for a Happy Holiday."

Additional notes can be sent for other special occasions as well, including a New Year's wish, an anniversary, or a birthday remembrance.

Each note is handcrafted using colorful card stock and

an elegant silk flower. Your name, as the donor, is handwritten to express your personal sentiment.

When a card sent, the recipient knows that the donation will support the health and care of someone in need. At this 'giving' time of the year, everyone feels valued when they are remembered in a meaningful way.

Additional information is available by calling the Development Office at (760) 773-6260

Holiday Notecards



To make a Holiday gift in a friend or loved one's name:

- Remember to **check the box** "Honor a special occasion".
- **Indicate which Holiday, Chanukah, Christmas, New Years** and **provide the name and address** of the recipient.
- **Return your contribution in the enclosed envelope.**

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I know I have expounded on the tax savings aspect of gifting, but I am a firm believer that financial decisions should not be made based solely on the tax effects, but should be made because it is the best decision for each individual circumstance. I also believe that we enhance our lives as we reach out and enhance

the life of another.

Organizations such as the VNAIC rely on donations to support their charitable mission. Did you know, for example, the VNA annually provides more than \$600,000 in charity care? Or, that our program for grieving children - The Mourning Star Center (MSC) located in Palm Desert and Victorville -

provides grief support services to children, aged 3-18 years, in a safe and caring environment?

Children and their family who have lost a loved one, such as a parent or sibling, are able to learn positive ways to deal with their grief journey. Our generous community sustains the Center with gracious contributions.

Complete information about the many services the VNAIC provides is available at our website: www.vna-ic.org

This article is contributed by Debra Clark CPA, Partner Godecke and Clark and volunteer member on the President's Council on Development to the VNAIC.



The **6th Annual Heart of Fashion**, Luncheon and Fashion Show will be held on **Thursday, February 7, 2008** beginning with auction and champagne at **11:00 a.m.** The location is the Renaissance Esmeralda Resort and Spa in Indian Wells. The Fashion show will feature women's fashion by David Josef and men's clothing furnished by Marco DaVinci.

This Event benefits **The Mourning Star Center of the VNAIC**. The Center is supported totally by donation and this fundraising event is what allows us to have a place of support for grieving children and those who care for them.

Mo Kessler is the Chair for 2008. If you need an invitation, would like to make a reservation, donate an auction items or if you would like to volunteer for a committee, please call (760) 773-6260.



VNAIC's MISSION STATEMENT

The Visiting Nurse Association of the Inland Counties, a nonprofit organization, strives to achieve quality of care delivered by satisfied employees in the areas of home health, hospice and other appropriate health and human services. We define our scope of services in response to the changing needs of patients, physicians, payers and consumers in the communities we serve, in a fiscally responsible manner.

The Mourning Star Center of the VNAIC is a community service program serving the Coachella Valley and Victor Valley area, providing support to grieving children and their families.

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