

Partners IN PLANNING

MTW Donor Advised Funds: Give Now. Support MTW projects, missionaries, and other ministries later. Establish a legacy of giving.

A Donor Advised Fund (DAF) is a specially designated fund you establish at Mission to the World by means of a charitable gift of cash, stock, mutual funds, or even real estate. This account is

named by you and listed on MTW's books. The fund is available to you to make distributions to MTW missionaries, projects, and even to other tax-exempt organizations.

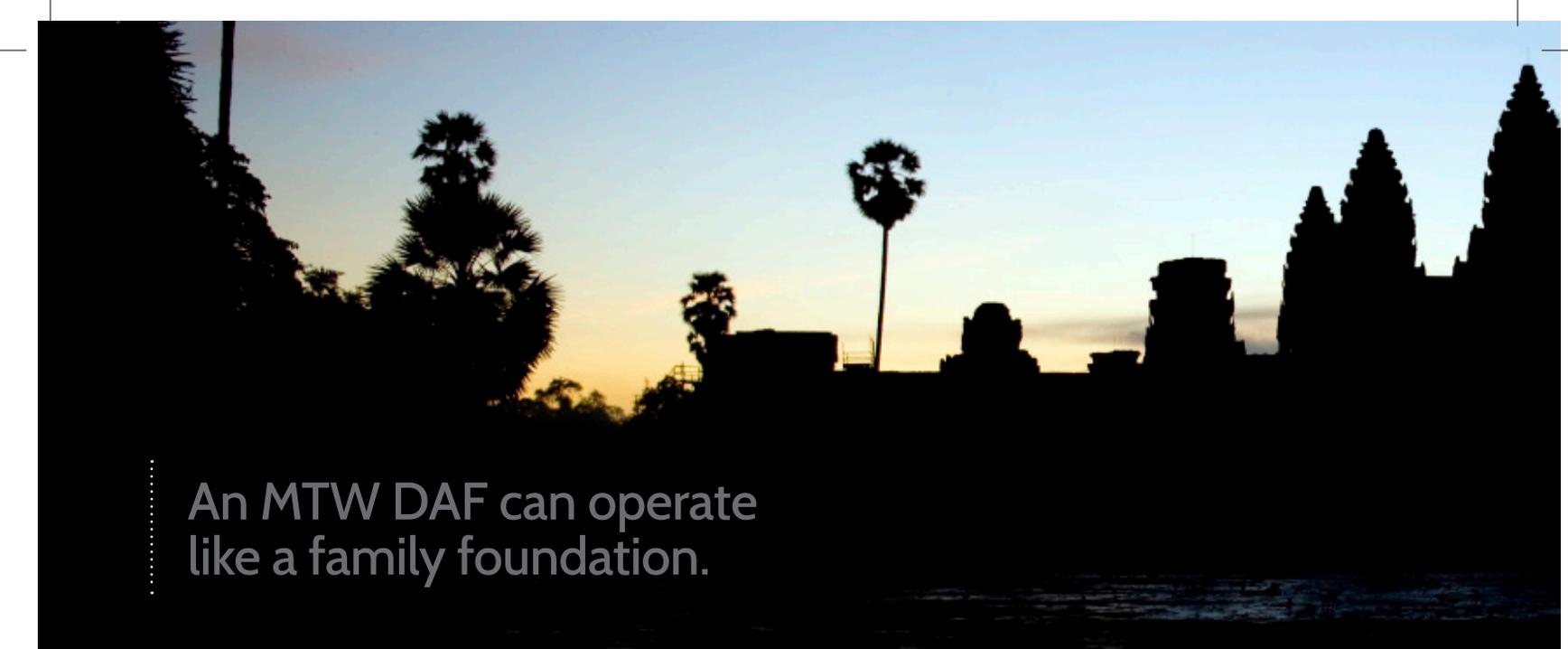


With your gift, you sign a DAF contract that simply states that MTW will be establishing a separate fund on its books under your name. You will receive a charitable deduction for the amount of your gift.

Give Now

To create a DAF, you give a gift to MTW. Your gift may be cash, stock, mutual funds, even real estate. With your gift, you sign a DAF contract that simply states that MTW will be establishing a separate fund on its books under your name. You will receive a charitable deduction for the amount of your gift. If you have appreciated property, a DAF may be a good solution because when you donate it to your DAF, you may avoid capital gains taxes payable. A DAF may also be a good option if you are facing a year where your taxes owed may be higher than normal and you would like to offset them with a charitable income tax deduction.

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An MTW DAF can operate like a family foundation.

After making your gift, you can create a letter of instruction that explains how you would like MTW to distribute grants from your DAF. You can specify gifts to missions, churches, and other organizations.



You can request regular distributions from your DAF to support the ministries you care about. You may add additional funding to your DAF at any time. The DAF provides a simple way to make multiple gifts to multiple ministries. We can help you set up recurring gifts for the ministries (such as your church or your MTW missionaries) you are interested in supporting. The hassle of making these repeat gifts is removed with a DAF.

Since MTW is making the distributions for you, we also will provide you with an accounting of the distributions made and balance in the DAF account. The record keeping will be our responsibility.

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We are in the process of creating an online service so that you will be able to log into a secure website and interact with your DAF. The online capabilities will function much like online banking. Some of the benefits of the online DAF will be:

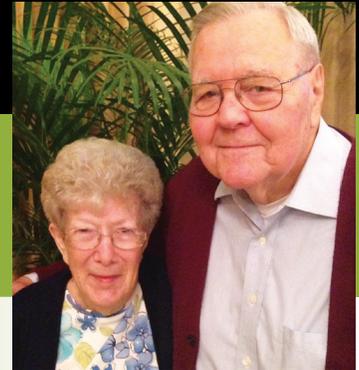
- Access to real-time account data
- Ability to request grants
- Check the status of grants
- Make contributions

Support MTW missionaries and projects later

One of the unique aspects of a DAF is that you can give your gift to MTW now, but you can wait to make distributions to ministry. You may decide to use your DAF to continue your current support of your church or MTW missionaries, but you may also establish a way to continue that giving in the future even after your death. A DAF may be established and



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then funded with gifts from your estate at death. This means of testamentary giving allows you to continue to support those missionaries and ministries that you have prayed for and resourced during your life.

Establish a legacy of giving

An MTW DAF can operate like a family foundation. It can be used as a tool to demonstrate your giving to your children. You may want to involve children in the decision making process of where to give grants from your DAF. For example, much as you would with a foundation, you may hold a family meeting where each *continued on back*

Frank and Mary Alice Finrock have been partners with Mission to the World since 1985. After 30 years in business, Frank began his second career, part of which has involved volunteering with Mission to the World in several capacities. He has worked overseas in the field, served as an advisor to the Committee on Mission to the World, and served on the board of Christ's College in Taiwan.

Why did you establish a Donor Advised Fund with MTW?

A DAF is the most cost effective way for me to fund my charitable giving. I can contribute appreciated shares and mutual funds then make distributions to my church and missionaries.

You have had a DAF for many years. Has there been anything surprising about your DAF?

No, my reasons for setting it up have been affirmed. I am a contented user of the DAF tool. It has met my expectations in every way.

What benefits of the DAF do you most appreciate?

It allows me to use assets that have appreciated without having to pay capital

gains tax on them. I can give the market value without paying the tax. It also gives me the opportunity to give appreciated assets as opposed to current income.

If your intent is to give, this is a very efficient way to do it. Is the DAF easy to use?

It is quite easy to advise MTW where to direct the distributions. We tend to fund our account annually, but if you have a large value asset, you can put more into your account in one year and distribute grants in future years.

MTW administers the account in a good way and we do all of our charitable giving through our DAF.

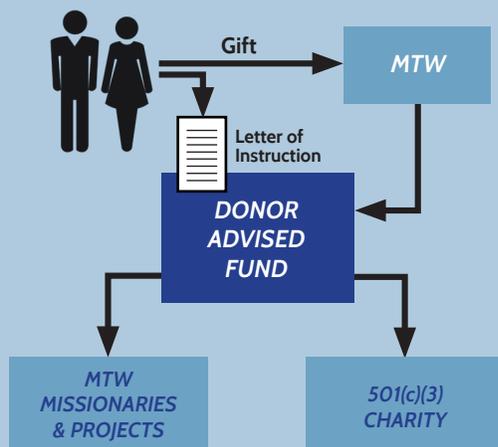
Do you give to other organizations besides MTW?

Yes. And, as long as the organization is an approved 501(c)(3), you may make a grant to them. It does not have to be to MTW.

Why do you use MTW instead of a corporation like Fidelity?

I wanted to do charitable giving. I did not want to pay administrative fees. There is no cost to have an account with MTW, so I can give more to charity.

HOW A DONOR ADVISED FUND WORKS



mtw
Mission to the World



continued

family members bring ministries for consideration of support. The family then decides together how the money for that year will be distributed. In between meetings, family members will follow up with the organizations they granted money to in order to find out how the money was used. Then, in the next year's meeting, the family members will report back to the family on the use of their gift and new projects will be considered for donations.

In this way, parents are able to teach their children to consider thoughtfully the projects and organizations that they support and how to look for accountability. In addition, the children will see their parents' giving in action and learn what a life of generosity looks like.

You may also name your child(ren) as successor advisors. In your DAF contract, you name a successor advisor, so that if there are funds remaining in the DAF at your death, the advisor may make

recommendations for their distribution. Many families use DAFs to establish a charitable giving legacy.

Investment Portfolio Options

If you are interested in establishing a larger DAF for giving for years to come, MTW also offers the opportunity to choose from four different investment portfolios. You may select the investment portfolio that meets your specific investment goals.

Nothing contained in this newsletter is intended to be legal, tax or financial advice. Please consult your personal advisers on all legal, tax, or financial issues related to gift or personal matters

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We trust you have found this issue of Partners in Planning to be helpful. We look forward to hearing from you with suggestions for future issues or with any questions you may have about the information shared here. Please take time now to complete the response card to receive information on our **Donor Advised Fund Program**. We are here to help you in any way we can. Please write or call our office to let us know how we can be of assistance.

For will and estate planning purposes, our legal name and address are:

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