





Endow Iowa Qualified Gifts Must Be Made:



tax credit on qualified gifts.

- Through a qualified community foundation.
- To a permanent endowment fund with a limited annual distribution of 5%.
- For the benefit of lowa charitable causes.

How it Works:



A variety of gifts qualify for Endow Iowa Tax Credits including cash, stock, real estate, business interests, personal tangible property, retirement plans, life insurance, agricultural assets and more.



Tax credits of 25% of the gifted amount are limited to \$300,000 in tax credits per individual for a gift of \$1.2 million. No minimum gift amount is required to qualify for Endow lowa Tax Credits.



Endow lowa Tax Credits are available on a first-come, first-served basis until the yearly appropriated limit is reached. If the current year's tax credits have been exhausted, qualified donors are eligible for the next year's Endow lowa Tax Credits.



All qualified donors have five years to use their Endow Iowa Tax Credits.



Qualified donors include individuals, businesses, trusts and estates.



Consult your tax advisor regarding the federal deductibility of Endow lowa qualified contributions.

Endow Iowa Tax Credit Illustration*

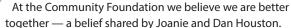
GIFT AMOUNT	\$1,000	\$10,000	\$100,000
ENDOW IOWA TAX CREDIT (25%)	- 250	- 2,500	- 25,000
NET FEDERAL DEDUCTABLE GIFT	750	7,500	75,000
FEDERAL TAX SAVINGS (37%)	- 277.50	- 2,775	27,750
NET COST OF GIFT*	\$472.50	\$4,725	\$47,250

^{*} For ease of illustration, the examples do not factor in the federal/state net tax effect. Examples assume the donor is in the 37% tax bracket and plans to claim a charitable deduction on their federal tax return.



"The Endow lowa program is a testament to the foresight and collaborative spirit of our legislative leaders, the community foundation network and our state's donor community."

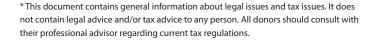
— DAN HOUSTON



"Great communities are built by citizens who understand, appreciate and value that quality of life improves when we all have the chance to prosper and be successful," shares Joanie. "It is important to Dan and me that we leave our workplaces, family and community stronger than when we started."

The Houstons have ensured that their support will continue for generations to come by opening an Endow lowa donor advised fund at the Community Foundation. Endow lowa provides a unique opportunity to provide a long-term impact by establishing a permanent endowment benefiting lowa charities of the donor's choice. In recognition of this investment in the future of our state, donors receive a 25 percent state tax credit for gifts to Endow lowa funds.

"The Endow lowa program is a testament to the foresight and collaborative spirit of our legislative leaders, the community foundation network and our state's donor community," says Dan. "They recognize that lowans are highly motivated to help future generations build upon the success we enjoy in our state today. The Endow lowa Tax Credit program is a wonderful way to nudge lowans toward making significant contributions for the future of the communities we call home."



For more information about establishing a fund at the Community Foundation of Greater Des Moines, contact us at (515) 883-2626 or info@desmoinesfoundation.org.

