

See inside for
free resources!



CHURCH OF THE NAZARENE
FOUNDATION

PLANNED GIVING FOR THE LOCAL CHURCH



God wanted the
Israelites to
leave a legacy
for future
generations.

INTRODUCTION

Joshua 4 tells us that when the Israelites crossed the Jordan River, Joshua instructed twelve men to each choose a stone from the river to create a monument in the Promised Land. God wanted the Israelites to leave a legacy for future generations, so their descendants would see the stones and ask, "What happened here?" They knew that they needed to "tell the next generation the praises of the Lord." (Ps. 78:4)

The Nazarene Foundation wants to help you *build monuments* for the future by opening the door to generous financial gifts that will assist your church in proclaiming the Gospel message for years to come.

This guidebook introduces your local church leadership to key concepts of planned and deferred giving. You will find resources to help you develop a planned giving program that will propel funds into the future of the church, and you'll be equipped with information about various gift planning tools you can use with confidence.

In a recent survey of Nazarene pastors, about 60% said their church had never received an estate gift or planned gift of any kind. A similar 60% admitted they had never done anything to promote planned giving at their church. We believe a great difference can be made for the financial future of your church if you are willing to talk about planned giving with your church family.

The abundance of materials in this kit allows you to build a planned giving program that will work in your church's specific context. Nazarene Foundation staff is available to answer questions, provide training, or travel to your church for a Legacy Weekend or to provide planned giving workshops. While we have provided detailed information on planned giving in the "Types and Benefits" section of this guide, the Foundation is here to serve as *your* planned giving expert.



Here are some ideas and tips for using this guide:

- Email info@nazarenefoundation.org to request a digital version for distribution to church leadership.
- Recruit key leaders to read this guide, share observations, and develop plans.
- Contact the Nazarene Foundation for a training session and additional materials.
- Do something – Don't feel like you need to do *everything* in this guide in order to do *something*.
- Adapt the resources with your own church name and branding. The Foundation can provide digital files for you to customize.
- Tell stories – People understand planned giving when they hear a story of how it made a difference. Included are several true stories and examples of planned gifts that were facilitated by the Nazarene Foundation. Names and minor details have been changed so you can freely share them.
- Have confidence. Planned giving is not difficult! In many cases, all that is needed is to make the materials available, share a story or video, and connect interested individuals with the Foundation.

TABLE OF CONTENTS

Introduction 3

Table of Contents 4

ABOUT PLANNED GIVING 7

What is Planned Giving? 8

Definitions 8

The Need 9

Responding to Concerns 10

Types & Benefits of Planned Gifts 12

Examples & Stories 15

RESOURCES 19

Estate Planning FAQ 20

Planned Giving Sentences 22

Sermon Starters 23

Sample Foyer Display 25

Bulletin Insert - General 26

Graphic - Charitable Gift Annuity 27

Graphic - General 27

Sample Letter #1: General Planned Giving	28
Sample Letter #2: Endowment (Initial)	29
Sample Letter #3: Endowment (Subsequent)	30
Sample Letter #4: Charitable Gift Annuity	31
Sample Letter #5: Estate Planning	32
Brochures	33
Workbooks & Worksheets	33
MAKING IT HAPPEN	35
Organize Your Campaign.	36
Implementation Strategies	37
Sample Stewardship Calendar	38
ABOUT THE FOUNDATION	39

The information provided in this planned giving guide is intended as informational, inspirational, and educational in nature. It is not intended as legal or financial advice. Independent counsel with one's attorney, accountant, tax consultant and financial planner is recommended.



At its best, our
generosity is but a
dim reflection of the
Image of God.

ABOUT PLANNED GIVING

PLANNED GIVING PROPELS RESOURCES INTO THE FUTURE OF THE CHURCH

WHAT IS PLANNED GIVING?

Most of us make plans for the important things in life: getting married, moving, having a child, going on vacation, saving for retirement, etc. While some of us might be happy to set out on a road trip without knowing where we will spend the night, many other important milestones in life begin with a plan.

For the Christian, generosity is intentional. It is carefully cultivated as we strive to be more like Christ. At its best, our generosity is but a dim reflection of the Image of God.

For our purposes, we will define “planned giving” as gifts to ministry through one of several tools: wills and trusts, charitable gift annuities, charitable trusts, donor-advised funds, endowments, and non-cash giving. Planned giving is often deferred (meaning that the gift to ministry comes years or even decades after it is initiated) but may include tax or financial advantages that benefit the donor when the gift is made.

DEFINITIONS

- **Will** – a legal document directing the disposition of an individual’s property upon their death, typically through probate court.
- **Living Trust** or **Revocable Trust** – a legal entity that generally accomplishes the same purposes as a will, but in such a manner that bypasses probate. Trusts offer greater flexibility and may include provisions for both before and after death.
- **Bequest** – a gift of property or assets included in a will or living trust.
- **Endowment** – a tool that protects the initial contributed gift(s) while distributing the proceeds to ministry each year. Endowments are designed to bless ministries year after year, rather than as a single gift distribution.

- **Split-interest Gift** – a general term referring to a gift where the donor retains some interest in either the corpus of the gift or the income from the gift.
- **Charitable Gift Annuity** – a contract by which a donor makes a major gift of cash or stock in exchange for lifetime income payments.
- **Life Estate Reserved** – a type of gift whereby a donor gives their home or land to ministry, while retaining the right to occupy or utilize the property during their lifetime.
- **Charitable Remainder Trust** – a trust that returns income to the donor or other individuals, either for a lifetime or a term of years.
- **Charitable Lead Trust** – a trust whereby the charity receives proceeds from a gift for a period of years before the value in the trust is returned to the donor or heirs.

THE NEED

The mission of the Church of the Nazarene is to *make Christlike disciples in the nations*. Not only does every church partner in fulfilling this mission globally, but the local church is a ministry center and mission outpost, fulfilling that mission in its own neighborhood and region. The long-term stability of the local church is fundamental to our shared mission.

Every church has the important responsibility of promoting the Gospel in its local context and prioritizing the long-term sustainability of its ministry efforts. The mission of the church is not just for this generation, but for generations to come. It is our desire to give our churches a firm foundation in order that they might “tell the next generation the praises of the Lord.” (Ps. 78:4)

Unfortunately, many churches are just a few weeks of missed offerings away from major financial stress.

However, there is good news! Planned giving helps your church take responsibility for its own future and financial stability. This is one way to help prepare your church to withstand whatever storm it may face in the future so that it can be positioned to meet the needs of your community.

Simply put, planned giving propels resources into the future of the church through tax-advantaged giving strategies, estate planning, and financial tools.

Here are some reasons why every church should make planned giving information available:

1. **It is good stewardship.** The Manual of the Church of the Nazarene says: “It is essential in the exercise of Christian stewardship that careful thought be given as to what shall be done with one’s income and possessions over which the Lord makes the Christian a steward during this life.” ¶ 32.4
2. **It provides a needed service.** Some studies suggest that 60% of Americans lack an adequate estate plan. By offering seminars and connections with reputable planners and attorneys, churches provide a valuable service to their members.
3. **It is an opportunity to ask.** Individuals may not have included their church in their planning because they haven’t been asked. Many other non-profits (zoos, schools, museums, libraries, etc.) regularly ask their members to include a bequest to charity in their wills. The mission of the church is just as worthy of support through an end-of-life gift.
4. **It inspires generosity.** The more we tell the stories of people who made major gifts, the more people begin to see themselves in those stories and say, “I could do that.”

5. **It increases resources for ministry.** God's most generous givers discover that they can have a greater impact by giving more. Planned giving opens the door for gifts of non-cash assets, unique financial strategies, and significant tax savings.

6. **It directs estate gifts to higher purposes.**

Some Nazarenes either have no heirs or recognize that their children do not need their entire estate. Charitable estate gifts typically go to the organizations that ask. The church may help members prioritize the Lord's Kingdom in their charitable estate giving.

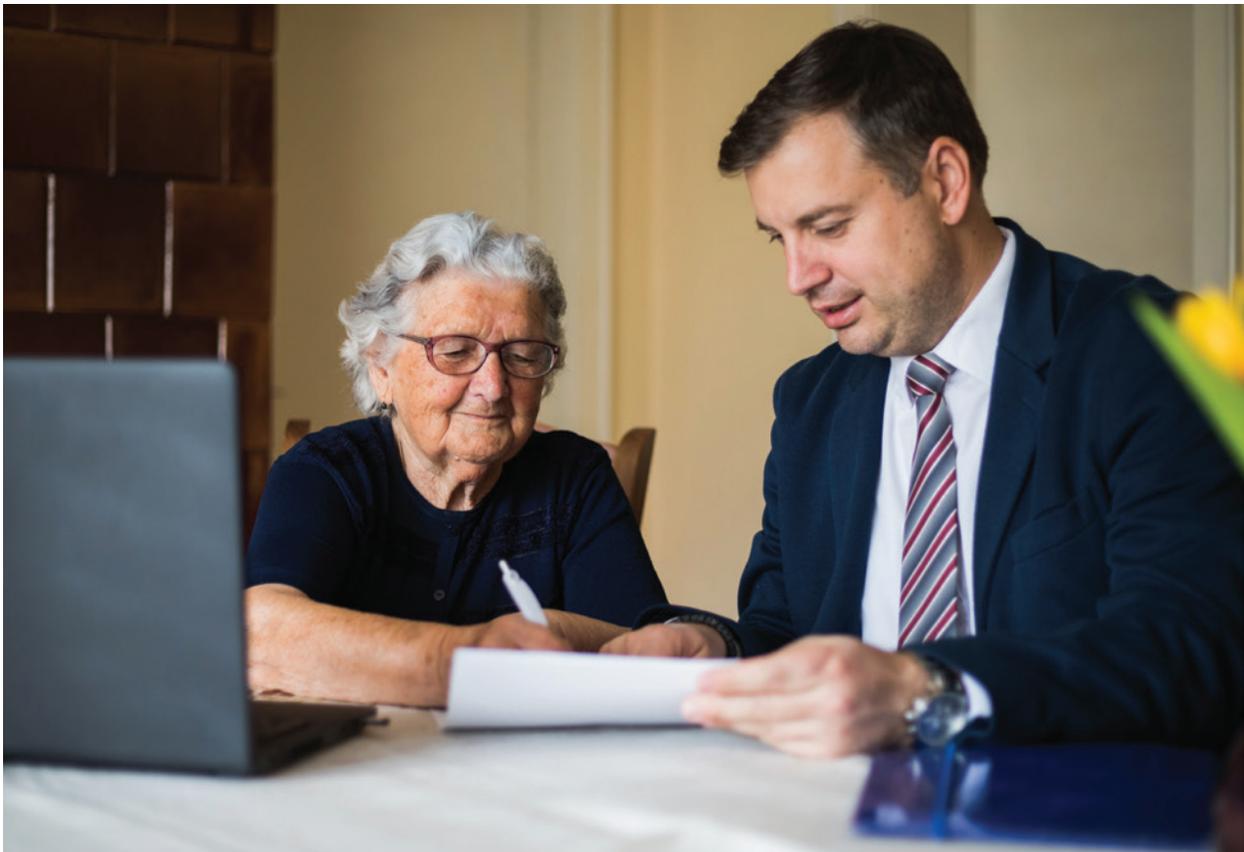
RESPONDING TO CONCERNS

It's too complicated – While gift illustrations and legal contracts can be complicated, the Foundation is equipped with expertise to handle the

details. This guide will provide all the basics, and we're here to help with the rest. Foundation staff will draft illustrations and write gift agreements on behalf of your church. Your primary role is simply to make people aware that these tools exist and help identify those people who may be interested in a planned gift.

Our congregation is not wealthy – Often estate gifts come from people who have lived modestly and frugally. The most important predictor of success in a planned giving campaign is not financial wealth, but how much people love their church and are passionate about advancing the Gospel.

Focusing on planned gifts will decrease our regular giving – Planned gifts typically access a different pocket of generosity. The resources used to make planned gifts generally come from assets, not from cash flow. A recent study by the American Coun-



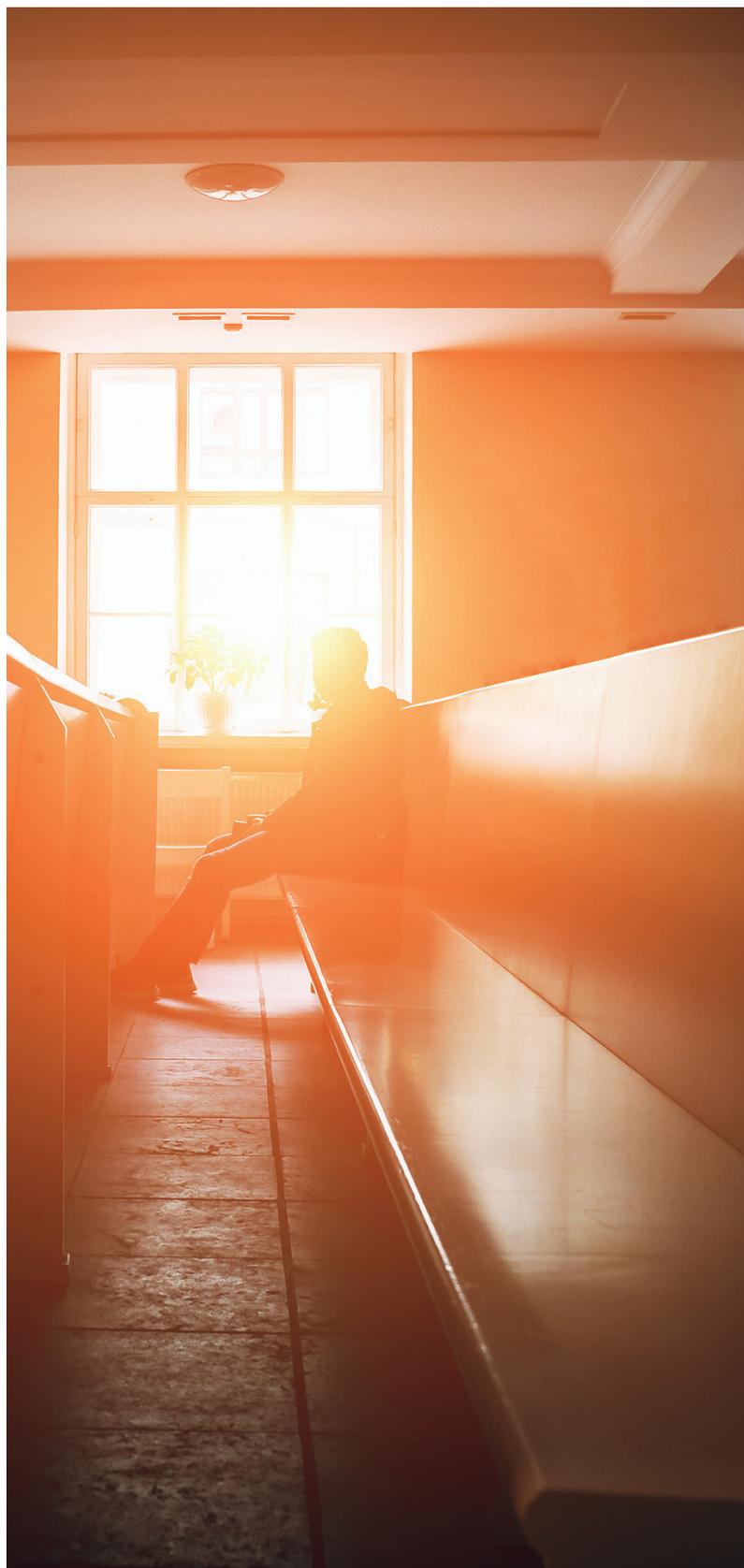
cil on Gift Annuities shows that establishing a gift annuity had no effect on annual giving for 70.8% of donors and that 25.5% of donors who establish a gift annuity actually increase their annual giving.

People think that the church is always asking for money – Interestingly, while many pastors feel that they ask for money too often, surveys show that their congregants seldom feel that way. People like to be involved in a successful mission and enjoy making gifts. Your planned giving emphasis can be as subtle or as direct as you want. You can even target your conversations to only the most passionately committed laypeople. It may be helpful to remember that this is very different from asking for tithes and offerings or a pledge to a capital campaign. Planned giving is about inviting people to include their church family in their estate and financial planning. Additionally, planned giving often comes with benefits for the individual donor or their family.

What if our congregation is concerned about our church closing? – The Foundation assists people with creating contingency plans for their planned gifts. If needed, gifts that are left through the Foundation can be redirected to an appropriate church or ministry that matches the donor's intent.

I'm too busy to do this right now – You don't have to do it alone. We are here to help! Pastors are some of the busiest people we know. The resource section in this guide provides sample letters, bulletin announcements, and sermon starters to make a planned giving emphasis feasible for any church. The return on a small investment of time can be impressive. Much of the work can be done by a committee or dedicated layperson. Foundation representatives are available to serve as consultants or even to come to your church to conduct a Legacy Weekend.

1 P. 4, 2017 Survey of Charitable Gift Annuities, American Council on Gift Annuities.



TYPES AND BENEFITS OF PLANNED GIFTS

TYPE OF GIFT	BENEFIT TO CHURCH	BENEFIT TO DONOR
<p>Bequest An attorney can prepare a will or living trust that includes a gift to the church. If there are multiple ministries, consider having the Foundation serve as custodial beneficiary.</p>	<p>Depending on donor intent and restrictions, the gift could be spent on current needs, used for a special project, or invested to fund ministry in perpetuity.</p>	<ul style="list-style-type: none"> • Possible estate tax deduction. • Ability to tithe on non-cash estate growth. • Ability to make a major gift that was not possible during lifetime. • Opportunity for perpetual gift.
<p>Appreciated Stock Gifting appreciated stock to your church through the Nazarene Foundation is a simple process for the donor and the church.</p>	<p>Shares are sold immediately; funds are typically available to the church or in a Donor-Advised Fund within 10 business days.</p>	<ul style="list-style-type: none"> • Mitigation or elimination of capital gains taxes. • Charitable deduction for the stock gift may reduce income taxes.
<p>Other Non-cash Gifts The Foundation can handle the gifting of non-cash assets such as real estate, oil & mineral rights, business interests, farm equipment, livestock & produce, etc.</p>	<p>Funds can be made available immediately, over a period of time, or perpetually through an endowment.</p>	<p>Depending on the asset:</p> <ul style="list-style-type: none"> • Reduction of taxable income. • Elimination of capital gains or depreciation recapture taxes. • Increased charitable deduction.
<p>Beneficiary Accounts Contact the custodian of certain accounts (bank accounts, retirement accounts, life insurance policies, etc.) to change the beneficiary. Want to name multiple charitable beneficiaries? The Nazarene Foundation can serve as custodial beneficiary.</p>	<p>Payable on death beneficiaries (the church or the Foundation) will receive funds quickly without passing through probate. Depending on donor designations, gifts can be used immediately, added to an endowment, or be used to accomplish a specific purpose.</p>	<ul style="list-style-type: none"> • Can make or change a gift without modifying your will or trust. • Heirs avoid Income in Respect of a Decedent taxes from inherited retirement accounts. • The duties of executor or trustee are simplified.

TYPE OF GIFT	BENEFIT TO CHURCH	BENEFIT TO DONOR
<p>Endowment An endowment at the Nazarene Foundation can be funded by an individual, a group of individuals, or an organization. The principal is invested to provide perpetual income for the church. Typical endowments distribute 4% of market value annually.</p> <p>Charitable Gift Annuity A contract whereby one or two annuitants (often the donor and spouse) receive an annual income for the rest of their life. After death, the remainder is distributed to the church or ministry named in the annuity contract. CGAs can be funded with cash or appreciated stocks. The Nazarene Foundation is registered to administer these contracts on behalf of the church in 48 states.</p>	<p>Church receives predictable and perpetual funding. Church can solicit additions to the endowment or add to it regularly. Endowment proceeds can be unrestricted or designated for specific purposes like scholarships, children's ministry, etc.</p> <p>Church receives a gift at the end of the annuitant's life. The gift bypasses probate. Charitable Gift Annuities often allow a donor to make a larger gift than they would have been able to make during their lifetime.</p>	<ul style="list-style-type: none"> • Endowments may be funded while living, at death, or both. • Charitable deductions can be claimed for endowments funded during life. • Endowing regular gifts during high-income years can be a tax-favored way of being generous throughout retirement. • Charitable deduction for a portion of the gift. • Favorable capital gains treatment. • Fixed income for the lifetime of the annuitant(s). • Can be used to provide for the donor or for another individual. • You can plan a charitable gift without amending a will or living trust.



TYPE OF GIFT	BENEFIT TO CHURCH	BENEFIT TO DONOR
<p>Charitable Remainder Trust An irrevocable gift instrument that pays income to non-charitable beneficiaries for a lifetime or a period of years before distributing the remainder to ministry. The Foundation provides complete service in the creation and administration of charitable trusts. These are especially effective when funded with highly appreciated assets such as stock or rental properties.</p>	<p>Church receives a gift at the end of the trust's term. Because the trust can be customized for the donor's unique situation, new resources can become available for ministry.</p>	<ul style="list-style-type: none"> • Charitable deduction. • Capital gains or depreciation recapture taxes can be bypassed or mitigated. • Trust may provide income for donor, heirs, or both. • Trust can be used as a testamentary tool to distribute proceeds to heirs over time before the remainder goes to ministry.
<p>Charitable Lead Trust An irrevocable gift instrument that pays income to the ministry for a period of years before distributing the balance to one or more non-charitable beneficiaries. The Foundation can draft and administer these agreements.</p>	<p>Church can receive income from the trust for a period of time established by the donor. Donor could direct the proceeds to provide start-up funding for a specific ministry or to help resolve church debt.</p>	<ul style="list-style-type: none"> • Possible tax benefits. • Ability to make a multi-year impact for the church while retaining the ability to use the principal at a later time. • Can be used while living or as a testamentary tool. • Remainder can revert to the donor or can be distributed to heirs.
<p>Life Estate Reserved An irrevocable gift of the remainder interest of a residence or farm which allows the donor to continue to occupy the residence for the rest of their life.</p>	<p>Church receives the real estate at the end of the donor's life. Property can be used for church purposes or sold.</p>	<ul style="list-style-type: none"> • Charitable deduction based on the present value of the future interest of the gift. • Donor can live in their home as long as property taxes, insurance, and upkeep/utilities are paid. • House conveys outside of probate, reducing the size of the estate.

EXAMPLES & STORIES

Stories powerfully communicate the value of planned giving much better than bullet lists, definitions, and tax tables. Each of the following stories are real-life examples of planned gifts that have been established through the Nazarene Foundation. Names (and other minor details) have been changed to protect the generous. Feel free to share these stories in sermons, letters, workshops, or meetings so that people can catch the vision for planned giving.

Albert & Anita's Apartment

Early in their married life Albert and Anita purchased a duplex that they rented out for income. The units were located in an attractive area of the country where land became scarce and real estate prices soared. Having bought it for less than \$100,000 decades ago, and having since depreciated most of the value, Albert and Anita faced a significant tax bill when they decided they wanted to sell it for over \$500,000.

Albert and Anita approached the Foundation to see if there were any gift strategies that could help them mitigate their taxes, replace their rental income, and secure a gift for ministry.

The duplex was placed in a Charitable Remainder Trust at the Foundation. When the trust sold the property, the capital gains and depreciation recapture taxes were eliminated. Albert and Anita retained the right to earn a percentage of the trust as income each year as long as one of them is still living. At the end of their lives, the remainder of the trust will fund an endowment that will provide funds for ministry until Jesus returns.

Bonnie's Bequest

Bonnie was a single woman with no children. Although she was a committed church member, she did what many of us did – she put off making a will or living trust. Despite being approached by her

pastor and other loving friends, she was resistant to taking this important step.

Bonnie visited with a Foundation representative who was at her church for a Legacy Weekend. During their conversation, the roadblocks that had prevented her from making a will were uncovered. She began to connect the ways that her belongings could benefit the church and ministries that she loved.

Ultimately, with the help of her pastor and the Wills and Trusts Guide, Bonnie executed a will that left everything to her church. Shortly after, she went to be with Jesus. Her church benefitted from a six-figure gift that will be used to further ministry.

Charlie's CGA

Charlie approached a Foundation representative after a Legacy service at his church. Charlie said, "I'm 89 years old, and God's been talking to me about leaving a gift to my church. My will is done, my trust is done, my kids are taken care of, and I don't want to see a lawyer again. Can you help?"

It turns out that Charlie had about \$50,000 worth of highly appreciated stock that he was considering leaving to his church. He was receiving about \$1,600/yr in dividends and wanted to continue to receive those funds. The Foundation representative helped Charlie consider his options: either making a beneficiary assignment of those stocks or using a Charitable Gift Annuity (CGA).

After looking at the benefits, Charlie funded a CGA using the stock. Because the stock was being sold by the Foundation, Charlie was able to bypass a portion of the capital gains taxes and defer the rest over his life expectancy. He also received a \$30,000 charitable deduction that he could use to reduce his taxes. Finally, he nearly tripled his income from that asset, going from about \$1,600 to over \$4,400 in annual income.

But the most important part of Charlie's story is not the charitable deduction, the bypass of capital gains taxes, or the increased income. The most important part is that he was able to be obedient to what he felt God was calling him to do. By using a planned gift tool, he could plan a gift to his church without revising his will or living trust. At the end of his life, the church received a sizable blessing to help them proclaim the Gospel.

Dave & Debbie's Donor-Advised Fund

A few years ago, Dave and Debbie had a windfall and felt led to do something generous with this blessing from God. However, they weren't quite certain what to do at the time, so they placed a portion of the windfall into a Donor-Advised Fund. They received an immediate charitable deduction, as well as the ability to advise grants from that fund over time.

They invested the funds for growth and waited for God's direction.

Then, during the COVID-19 pandemic, they became aware of major needs in some of the hardest hit areas of the country. During a time when finances were tight for many, they were able to make a significant gift from their Donor-Advised Fund to assist a Nazarene district and one of its compassionate ministry centers.

Emily's Endowment

Emily was doing some financial planning as she approached retirement. Her advisor suggested that she begin to convert her IRAs to Roth-IRAs in order to save taxes in retirement. Once the advisor understood Emily's generosity and love for her church, he suggested that she consider some larger charitable contributions to offset the conversion taxes.



Emily contacted the Foundation to see about creating an endowment with those gifts that would eventually replace her tithe to her local church. Emily decided that she would make significant gifts to her endowment over a period of five years, using the charitable deduction to offset her IRA conversion taxes. Eventually, the endowment proceeds will replace her tithe, increasing her cash flow in retirement and continuing her generosity long after her life is over.

Frank's Farm

Frank is one of God's most generous saints, but most of his wealth is tied up in farm property, equipment, and grain harvest. It is of incredible tax benefit for Frank to give his church grain before he sells it – but his church isn't prepared to receive and administer gifts of grain. So, whenever Frank gets ready to sell ten trailers of grain, he calls the Foundation to make a gift of one of those trailers. He can deduct all of his expenses on his Schedule F but is able to make the gift before calculating his income. This results in an "above-the-line" gift – which is typically more beneficial than a charitable deduction. The Foundation receives the gift and distributes it in monthly increments to Frank's church, spreading out the value of the gift over time.

Farmers like Frank use the Foundation to make gifts of produce and livestock, depreciated farm equipment, and even oil and mineral rights. By

making non-cash gifts, the value of these assets is released into Kingdom work.

Tom & Trudy's Trust

Tom and Trudy have two adult children who have diametrically opposed attitudes toward money. Janice is a saver. Jim is a spender. Tom and Trudy think that while Janice would use an inheritance responsibly, Jim would squander his share. Their concern is that after Jim runs out of money, he would continually approach his sister for hand-outs. Additionally, Tom and Trudy wanted to leave a major gift to their church.

They decided to use a Charitable Remainder Trust as a "give-it-twice" trust. At the end of their lives, their entire estate will distribute to the Tom & Trudy Charitable Trust, with the Foundation as the trustee. The Foundation will invest the assets and distribute 5% each year, divided between Jim and Janice. This will continue for 20 years, at which point the remainder of the trust becomes a major gift to their church. Depending on market conditions, the value of Tom & Trudy's estate could have double the impact compared to when the gift was initially made.

They believe that Jim will benefit more from the structured payments, and Janice will be able to use these predictable gifts for a nice vacation or family treat each year. In both cases, they have yearly reminders of their parents' love for them. Ultimately, the church will benefit from a major gift about 20 years after the end of their lives.

What are the
“monuments” that
we build today to
ensure that the
Gospel is propelled
into the future?



RESOURCES

PLANNING YOUR ESTATE GIVES YOU AN OPPORTUNITY TO EXPRESS THANKS TO GOD.

ESTATE PLANNING FAQ

The following FAQ can be distributed via email or as part of a workshop or event with a local attorney. There is also a sample letter to accompany the document available on page 32.

1. **Do I need to make a will or living trust?**

Every adult should have an estate plan suitable to their situation. The most basic tool is a will, which controls the distribution of your assets at the end of your life. Often individuals create living trusts to bypass probate, ensure privacy, or extend control of assets for a longer period of time. A local legal professional will likely lead you through additional end-of-life documents such as a durable power of attorney and advanced health directive.

2. **I already have an estate plan. How often should I review it?**

You should review your estate plan regularly (every 5 years) or when your situation changes. Pay particular attention to: births and deaths, marriages and divorces, transitions from childhood to adulthood, interstate moves, and the sale/purchase of property.

3. **What happens if I move to another state?**

Estate law is a function of the state. You should have your estate plan reviewed by an attorney who is licensed to practice estate law in your new state of residence.

4. **Are there benefits to making a planned gift to my church as part of my estate plan?**

Most importantly, an estate gift to your church allows you to partner with your church to “tell a future generation the praises of the Lord” (Ps. 78:4). Additionally, many people find that an estate gift is the best way to tithe on the increase of their non-cash assets (home, property, investments, etc.). Certain planned gifts made during your life allow you to provide se-

cure income for yourself, a spouse, or a family member before providing a gift to your church, while irrevocable gifts established during your lifetime may provide tax savings.

5. How can I make a planned gift to my church?

One of the simplest ways is to include your church as a beneficiary of your will, living trust, or other assets. If you'd like to consider strategies that could reduce income taxes, bypass capital gains taxes, or increase your income, contact the Nazarene Foundation.

6. What happens if I change my mind or my church moves or dissolves?

An easy solution is to name the Nazarene Foundation as the custodial beneficiary of your charitable gifts. That will allow you to change the ultimate recipient of your gift without seeing an attorney. See the next page for instructions.

7. Can I make an end-of-life gift without changing my will or living trust?

YES! There are several ways to make an end-of-life gift to your church or favorite ministry without updating your will or trust. These gifts bypass your will and trust, which can save



probate costs and simplify the tasks for your executor or trustee.

- a. Name the church as the beneficiary of an insurance policy or retirement account.
- b. Create a Transfer-on-Death bank account, CD, or investment account.
- c. Use a Charitable Gift Annuity to make an irrevocable gift, secure a significant income stream, and obtain a charitable deduction to reduce taxes.
- d. Utilize a Donor-Advised Fund at the Nazarene Foundation.
- e. Establish an endowment and fund it during your lifetime.

BEQUESTS

A bequest is one of the simplest forms of planned giving that you can use to commit a portion of God's blessings back to the work of the Kingdom. Bequests are often one of the following:

1. A percentage of your estate
2. A set dollar amount or specific item(s)
3. A residual bequest
4. A contingency provision that takes effect if other beneficiaries are no longer living

We recommend using the Nazarene Foundation as the custodial beneficiary of any 501(c)3 charitable distributions. Here are some of the benefits:

- You can give to multiple 501(c)3 ministry organizations from a single bequest
- You may be able to simplify your estate preparation costs

- You can simplify the work for your executor or successor trustee
- Organizations can focus on ministry instead of estate correspondence
- You can easily update your charitable distributions at any time in the future

To do this, there are two steps to follow:

1. Request, complete, and return the Nazarene Foundation's "Letter of Understanding" form. This document will guide the Foundation's distribution of the charitable component of your estate distributions.
2. Work with your attorney to name the Nazarene Foundation as a beneficiary of your estate. Sample bequest language is provided below.

PERCENTAGE BEQUEST

I hereby give, devise and bequeath _____ (___%) of my total estate to Church of the Nazarene Foundation, a nonprofit organization located at 17001 Prairie Star Parkway, Suite 200, Lenexa, KS, 66220, Federal Tax ID #43-1756625, to be used according to my most recent "Letter of Understanding" on file at the Foundation.

SPECIFIC BEQUEST

I hereby give, devise and bequeath _____ and No/100 dollars (\$_____) (OR DESCRIPTION OF SPECIFIC PROPERTY) to Church of the Nazarene Foundation, a nonprofit organization located at 17001 Prairie Star Parkway, Suite 200, Lenexa, KS, 66220, Federal Tax ID #43-1756625, to be used according to my most recent "Letter of Understanding" on file at the Foundation.

RESIDUAL BEQUEST

I hereby give, devise and bequeath to Church of the Nazarene Foundation, a nonprofit organization located at 17001 Prairie Star Parkway, Suite 200, Lenexa, KS, 66220, Federal Tax ID #43-1756625, ALL OR A

PERCENTAGE of the rest, residue and remainder of my estate to Church of the Nazarene Foundation to be used according to my most recent "Letter of Understanding" on file at the Foundation.

CONTINGENT BEQUEST

If PRIMARY BENEFICIARY does not survive me, then I hereby give, devise and bequeath to Church of the Nazarene Foundation, a nonprofit organization located at 17001 Prairie Star Parkway, Suite 200, Lenexa, KS, 66220, Federal Tax ID #43-1756625, DESCRIPTION OF PROPERTY to the Church of the Nazarene Foundation to be used according to my most recent "Letter of Understanding" on file at the Foundation.

PLANNED GIVING SENTENCES

The following can be used in a variety of ways: bulletins, newsletters, websites. You might even incorporate them as a "P.S." on a charitable receipt or end-of-year giving letter.

- Have you put off writing your will or living trust? Contact the church office for a free planning guide.
- Planning your estate is good Christian stewardship. It gives you an opportunity to express thanks to God, care for your family, and give generously toward others.
- Did you know? You can include your church in your will or living trust.
- Did you know? If you would like to leave an end-of-life gift to the church, you don't have to change your will or estate plan. Visit our Planned Giving information kiosk in the foyer for additional ideas.
- Did you know? A Charitable Gift Annuity can help you: leave a gift to your church, receive a fixed income for the rest of your life, and claim a charitable deduction on your taxes.

- You can make a difference for eternity. Our Planned Giving resource center has tools to help you steward the resources God has entrusted to you.
- Taking the time to plan your estate today can save your children time, expense, and inconvenience. Our office has a Christian Guide to Wills and Trusts available on request.
- How long has it been since you updated your will? Does it still express your wishes? Have you considered leaving a gift to your church to help us fulfill our mission for years to come?
- If you're unable to give to our building campaign right now, thank you for your prayers. If you'd like to participate in the future of the church, you might consider a planned gift through your will, living trust, or other gift instrument.
- Our current endowment balance is \$_____. Would you help us reach our goal of \$_____ before the end of the year? Our endowment is designed to provide sustainable funding for ministry until Jesus returns.
- Did you know? Planned gifts can provide you with tax and income benefits. See the Planned Giving display in the foyer for more information.
- You can share your faith even beyond your own lifetime through careful estate planning that includes your church. Doing so, you have the joy of knowing that whatever you don't use in this life can continue in ministry after your death.
- Thank you for your generous financial support of your church. If you'd like to explore gifts other than cash, please contact the church office for our non-cash giving guide.
- Did you know? Through the Nazarene Foun-

ation our church can receive certain gifts of stock, farm equipment, livestock, produce, and other non-cash assets. Certain tax benefits may be available to you through these types of gifts.

- Did you know? You may be able to double the value of your estate through a Charitable Trust. Sometimes called a "Give-it-Twice" trust, these tools allow you to care for your family *and* your church over a period of 20 years after your death.
- Are you facing a large tax bill due to the sale of a capital asset? You may wish to explore a split interest gift through the Nazarene Foundation, allowing you to benefit from the asset while also mitigating taxes and benefiting the church.

SERMON STARTERS

A representative from the Nazarene Foundation would be happy to visit your church in order to preach or teach about planned giving. However, we also invite churches to consider the importance of hearing the lead pastor preach on legacy stewardship. Here are some ideas which might form the beginnings of a planned giving sermon. These sermons can be fleshed out with personal illustrations, or you can browse the "Stories" section of the Foundation website to find examples of individuals who made a difference through a planned gift.

What Legacy Will You Leave? – Psalm 78:4 suggests that the people of God are responsible for proclaiming the Gospel to the next generation. The rest of the psalm mentions four different generations. One sermon path is to talk about people who lived four generations ago and how they have an impact on our lives today. The sermon could call people to do things today that will make an impact on our world four generations from now.



Crossing the Jordan – God is always leading us into the future and into the unknown. After forty years in the wilderness, Joshua leads the Israelites across the Jordan River into the Promised Land. The first thing they do when they arrive is establish a monument built out of rocks so that they will have an opportunity to tell their children about what God has done. The monument was: built by the community, designed to last for generations, and used to tell the story. What is the unknown future that God is leading our church into? What are the “monuments” that we build today to ensure that the Gospel is propelled into the future?

Seven Fat Cows/Seven Lean Cows – Pharaoh’s dream demonstrates the need to plan for the future. While we can’t predict the future with certainty, we probably don’t need a dream to consider that our culture is increasingly resistant to the Gospel. Additionally, ministry expenses continue

to rise, and the ease of raising funds is increasingly difficult. This text provides an easy opportunity to ask for gifts to an endowment or other reserves.

Forgetful Farmer – Jesus’ parable in Luke 12 is about a farmer who forgot many things. He forgot to have a plan for his estate. He forgot that he was called to be a blessing to others. He forgot to consult Godly counsel. He forgot that his land, crops, and barns were not his own, but God’s. In his concern about having enough “stuff,” he forgot that he was running out of time. This passage calls individuals to have a plan and to seek God’s direction in making that plan.

Mother’s Day/Father’s Day – A sermon on the patriarchs (Abraham, Isaac, Jacob) or important women (Timothy’s mother and grandmother) provides an opportunity to consider the ways that we are influenced by those who go before. While it is good to give thanks for the past, we must also be intentional about the future that we leave behind.

Wise and Foolish Builders – Any interpretation of this parable (Mt. 7:24-27) must be consistent with the primary interpretation given by Jesus – that the rock represents Jesus’ own words. However, there is plenty of space to build on that premise by looking at the other ways to build a firm foundation for our lives and our churches. On an individual level we might talk about spiritual disciplines, effective family practices, personal finances, or estate planning. On a congregational level we might talk about plans for the future, ministry leader replication, building maintenance, or sustainable funding.

SAMPLE FOYER DISPLAY

Creating a Planned Giving information kiosk can be a simple and affordable way to cultivate interest in the available tools and strategies. This simple display cost about \$100 and is consistent with other information displays in this local church foyer. In addition to a poster, six brochure racks have space for Foundation-provided brochures.



ADVERTISING SAMPLE 1 - BULLETIN INSERT

Legacy



What legacy will you leave?

The Nazarene Foundation has resources to help you:

- Develop your will or living trust
- Communicate your wishes to family
- Document your testimony
- Explore tax and income strategies
- Plan a gift that makes a difference for eternity



Church of the Nazarene Foundation



17001 Prairie Star Pkwy., Ste. 200
Lenexa, KS 66220
nazarenefoundation.org
info@nazarenefoundation.org
866-273-2549

ADVERTISING SAMPLE 2 - GIFT ANNUITY GRAPHIC

PLANNING FOR RETIREMENT?

Consider a **Charitable Gift Annuity** from the Church of the Nazarene Foundation:

- Fixed & secure income
- For one or two lifetimes
- Favorable tax treatment
- Rates as high as 8.6%
- An investment in eternity



We must...tell the next generation the praises of the Lord.

- Psalm 78:4



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ADVERTISING SAMPLE 3 - GENERAL GRAPHIC

WHAT LEGACY WILL YOU LEAVE?

The Nazarene Foundation has resources to help you:

- Develop your will or living trust
- Communicate your wishes to family
- Document your testimony
- Explore tax and income strategies
- Plan a gift that makes a difference for eternity



We must...tell the next generation the praises of the Lord.

- Psalm 78:4



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SAMPLE LETTER 1 – GENERAL PLANNED GIVING

Name
Street Address
City, State ZIP

Dear _____,

When the Israelites crossed the Jordan River, God told Joshua to choose twelve men, one from each tribe. These men were to choose a rock from the middle of the river and carry it into the Promised Land, so that they could build a monument. The purpose of the monument was simple: when their descendants asked the meaning of the stones, the Israelites would be able to tell them of God's miracle.

Over the last ## years, church name has been a monument to God's faithfulness. Through our list two or three successful ministries, we have faithfully proclaimed the Gospel of Jesus Christ to town or region. We are grateful for the faithful generosity of those who had the vision to found, establish, and grow this church as a missional outpost for God's Kingdom.

Psalm 78:4 tells us that "we...must tell a future generation the praises of the Lord." One way that you can do this is by establishing a planned gift that benefits church name. Gift planning overlaps with your tax, financial, or estate planning and often provides certain benefits for you as well.

Making a planned gift can be as simple as a bequest in your will or naming the church as the beneficiary of a retirement account or life insurance policy. Other tools allow you to bypass capital gains taxes on appreciated assets or earn income from a gift while you are living.

I'm enclosing a brochure from the Nazarene Foundation that explains some of the most popular planned gifts. If you'd like more information you can contact local planned giving committee chairperson or you can contact the Foundation directly at (913) 577-2983.

Whatever God leads you to do, rest assured that your gift will help church name to proclaim the Gospel to the next generation.

Blessings,

Pastor's Name/Signature

enc: *Model Generosity Brochure*

SAMPLE LETTER 2 – ENDOWMENT CAMPAIGN (INITIAL)

Name
Street Address
City, State ZIP

Dear _____,

Genesis 41 tells a story about Pharaoh's dreams – seven thin heads of grain gobbled up seven full heads of grain, and seven gaunt cows devoured seven fat cows. Joseph correctly interpreted the dream to mean that seven years of plenty were coming, followed by seven years of famine. Joseph suggested that Pharaoh build large storehouses, setting aside some resources so that the nation could continue to thrive during the famine.

These are interesting times for churches across the country. The shifting cultural and economic landscapes have not always been friendly to churches that are faithfully proclaiming the Gospel.

We can easily imagine that the future will get more complicated and that the church needs to be able to thrive during the days of "seven lean cows." It will require great generosity on the part of God's people, but incredible things can be accomplished if we partner together.

After prayerful consideration, your church board believes that establishing an endowment will help _____ *church name* _____ thrive as a ministry outpost for years to come. Endowments are designed to provide perpetual income to the church while protecting the accumulated gifts. An endowment is one way to ensure that the ministry of your church will continue long into the future.

To start an endowment, we would need to raise \$10,000. While that may sound like a lot, if we partner together as a church, it can be done. If twenty families gave an additional \$500 or more, we'd meet our goal. You may be able to do more; you may be able to do less. But I believe God will honor your gift, no matter the size.

We're not asking for money today. Instead, we're inviting you to prayerfully consider this opportunity and complete the enclosed response card. If we receive enough pledges to meet our goal, we'll contact you again about making the gift.

Thank you for your continued generosity and your prayerful consideration of this opportunity.

Blessings,

Pastor's Name/Signature

enc: Response Card

SAMPLE LETTER 3 – ENDOWMENT CAMPAIGN (SUBSEQUENT)

Name
Street Address
City, State ZIP

Dear _____,

"I thank my God every time I remember you.... because of your partnership in the gospel from the first day until now." – Philippians 1:3-5

I'm writing today to thank you for your faithful partnership in the Gospel here at _____ *church name* _____. You have faithfully assisted the church as we fulfill our mission to: _____ *mission statement* _____. Your generosity with your time, talent, and treasures over the years is commendable and appreciated.

I'm also writing to ask you if you would prayerfully consider a gift or a pledge to our church endowment. We believe that it is our sacred responsibility to proclaim the Gospel into the future, so that our children and grandchildren (and their children) can also find salvation in Jesus' name. Adding to our endowment is a powerful way to extend your legacy so that the good work you have contributed to will continue for generations to come.

Our current endowment balance is at \$_____, with a goal of reaching \$_____. These funds are professionally managed through the Church of the Nazarene Foundation to provide sustainable funding for ministry here in _____ *town/city* _____ until Jesus returns.

One way to add to the endowment is simply to make a gift of any amount. You can place it in the offering, mail a check, or give electronically. Simply designate your gift: "_____ *name of endowment* _____."

However, you might also consider a planned gift to the endowment through your will, living trust, life insurance policy, or other accounts. There are even ways to give non-cash assets or to earn regular income from a gift. Our friends at the Nazarene Foundation will be happy to help you consider the options available to you. You can contact the Foundation directly at (913) 577-2983 or info@nazarenefoundation.org.

Thank you for prayerfully considering this opportunity to advance the Gospel here in _____ *town/city* _____.

Grace and Peace,

Pastor's Name/Signature

SAMPLE LETTER 4 – CHARITABLE GIFT ANNUITY

Name
Street Address
City, State ZIP

Dear _____,

"We...must tell a future generation the praises of the Lord." – Ps. 78:4

Psalm 78 describes at least 4 generations which need to be told about God – including a generation yet to be born. When many of us think about our legacy, we think about the people we knew during our lifetimes and the things we were able to accomplish. We don't always stop to think about the impact we can have on people we never met.

And yet, if we stop and think about it, we are blessed by countless generations of those who have gone before us – pastors, missionaries, church leaders, Bible translators, martyrs, and apostles. We have been blessed by people whose names we will never know.

I'm writing today to let you know about a tool that the Church of the Nazarene Foundation makes available to those who wish to bless future generations. A Charitable Gift Annuity allows you to maximize the resources God has entrusted to you through reduced taxes, increased income, and a planned gift that will propel resources into ministry to people you may not even know.

Simply put, a Charitable Gift Annuity (CGA) allows you to make a planned gift that will help _____ *church name* _____ proclaim the Gospel for years to come. Here's how it works:

- 1) You earn a secure income for the rest of your life, or for the lives of up to two people;
- 2) You may be able to claim a charitable deduction on your taxes for a portion of the gift;
- 3) You may be able to bypass some capital gains taxes if funded with appreciated stock;
- 4) At the end of your life/lives, the remainder of your contract is released into ministry.

Charitable Gift Annuities can be established at the Nazarene Foundation with as little as \$5,000. Fixed annuity rates are based on the age(s) of the annuitant(s) at the time the contract is established. See the enclosed brochure to request a personalized illustration.

Thank you for your faithful generosity as we continue to make Christlike disciples in the nations.

Blessings,

_____ *Pastor's Name/Signature* _____

enc: *Charitable Gift Annuities* Brochure

SAMPLE LETTER 5 – ESTATE PLANNING

Name
Street Address
City, State ZIP

Dear _____,

"A good person leaves an inheritance for their children's children." – Pr. 13:22

Have you given much thought to your estate plan? Do you have a will or living trust? When is the last time you reviewed it to make sure it reflects your wishes?

Studies tell us that as many as 60% of Americans don't have a will or adequate plan to distribute their assets upon their passing. We believe it is poor stewardship to allow the State of _____ *state name* _____ to decide how to distribute what God has entrusted to your care!

Because it is important for God's children to be good stewards, _____ *church name* _____ is making estate planning resources available to you. We believe it is vital to make plans to care for those you love and to give careful thought to the best ways to direct the resources in your care. Additionally, many people are interested in the most tax-advantaged way of structuring their estate plan and may consider making a gift that will help _____ *church name* _____ proclaim the Gospel for years to come.

Our friends at the Nazarene Foundation have provided several resources to help you on this journey. You can obtain a *Christian Guide to Wills and Trusts* from our office, along with several worksheets.

We'll also be hosting an estate planning seminar on _____ *date* _____. Regardless of your estate planning preparedness, I hope you'll plan to join us. There will be something for everyone, and you will likely learn about some tools that could benefit you.

I'm enclosing a brochure and an estate planning FAQ which I hope will be helpful to you. _____ *name of local church committee chair* _____ is always available to help you navigate these conversations, or you can contact the Nazarene Foundation directly at (913) 577-2983.

Let us work together to be good stewards of all that God has entrusted to our care.

Blessings,

Pastor's Name/Signature

enc: *The Future is What You Make of It Brochure; Estate Planning FAQ*

BROCHURES

The Nazarene Foundation is pleased to make the following full-color, tri-fold brochures available to your church upon request:

- Model Generosity
- Wills, Bequests, & Trusts
- Endowments



- Charitable Gift Annuities
- Donor-Advised Funds
- Non-Cash Giving

Additionally, the following brochures are available in Spanish:

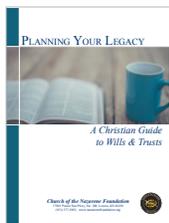
- Demuestra Generosidad
- Cuál Será su legado?
- Anualidades por Donativos de Benevolencia



WORKBOOKS & WORKSHEETS

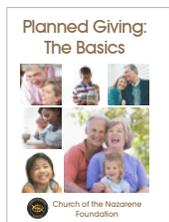
The following files can be provided digitally and printed by the local church for distribution:

Planning Your Legacy – A Christian Guide to Wills and Trusts



This 28-page booklet helps an individual work through major estate planning decisions within the context of Christian guidance and the principals of generosity. We suggest that individuals complete this guide before meeting with their attorney.

Guide to Planned Giving – The Basics



This 16-page small-format booklet is an ideal resource for introducing the various gift strategies to your planned giving committee, church board, or interested donors.

Important Information for My Loved Ones



This double-sided worksheet is designed to help individuals communicate important details about their estate plan and asset inventory. While it is not a comprehensive inventory, it is designed to help an executor or family member locate and identify important documents and instructions.

Leaving a Spiritual Legacy



As Christians, we hope to be remembered for our faith and our testimony. This worksheet provides a space to document favorite verses and songs, as well as prompts to help develop a written testimony that can be shared with children and grandchildren.

Never shy away
from asking people
to fully support the
work of the Lord
with a major gift.



**MAKING
IT
HAPPEN**

ORGANIZE YOUR CAMPAIGN

Your local church campaign can be as simple or as robust as is appropriate to your context. Here are some simple steps to begin organizing your local planned giving campaign:

1. Recruit a committee – Members of this committee could be a cross-section of church members. Presumed levels of wealth/financial resources are probably not as important as expertise, trustworthiness, and love and commitment to the church. Consider choosing key influencers who are trusted by the congregation. Special care should be taken to avoid and disclose any potential conflicts of interest, especially regarding individuals who sell insurance, annuity, legal, and end-of-life services.
2. Build a network of local experts for referrals – Ask your committee and board members to submit names of their trusted advisors: lawyers, financial planners, insurance agents, health care and social workers, funeral directors, etc. These names could provide the basis for speakers at workshops or table hosts at a resource fair.
3. Conduct a training session for leaders (committee/board) – Not everyone on your committee needs to be an expert in every available planned giving tool. However, a 1-hour meeting with a Foundation representative (either in person or by video conference) will help provide exposure to the basic tools.
4. Establish goals – As with any task, measurable goals help determine the best steps to take. Goals should be reasonable, attainable, and within the influence of the committee. Sample goals could be:
 - a. Hosting a yearly planned giving workshop or will-planning seminar.
 - b. Establishing (or growing) an endowment to a certain dollar amount.
 - c. Developing a “Legacy Society” by asking for the names of those who have remembered the church in their estate plan or a planned gift.
 - d. Having a certain number of one-on-one conversations about planned giving.
 - e. Reaching a certain number of planned gift agreements that benefit the church.
5. Keep materials available and visible – Consider a foyer display that makes planned giving tools available year-round. The desire and capacity to make a planned gift does not always coincide with a special event or targeted communication. Interested individuals may want to be able to browse the resources without letting pastoral leadership know of their desire to make a gift. The Nazarene Foundation will provide the following brochures upon request:
 - a. Model Generosity
 - b. Wills, Bequests, & Trusts
 - c. Donor-Advised Funds
 - d. Endowments
 - e. Charitable Gift Annuities
 - f. Non-Cash Giving
6. Develop a calendar of events and communication strategy – Use the resources in this kit as you develop a plan. Communicating the importance of planned giving can be as simple as including a one-sentence blurb in the bulletin/newsletter 4 times a year. It might include sending a letter once a year to all members.
7. Establish an endowment – Individuals are often concerned with disrupting the budget and spending habits of a local church through

a major gift. They want assurance that the gift will be used strategically and for the purposes they intend. Endowments not only provide sustainable funding for the church, but they invite donors to consider larger gifts whose impact will be spread out over time.

8. Create a Legacy Society – While individuals don't give for the recognition, you may wish to find a meaningful way to thank those who have established a planned gift to benefit the church. If it is an end-of-life gift, you won't be able to thank them at that point. A legacy society, gift, name plaque, or banquet is a simple way to say "thank you."
9. Celebrate planned gifts – One of the best times to talk about planned giving is shortly after receiving a planned gift. In addition to honoring the life of the individual, you can celebrate their generosity and the benefit that the church is receiving because of their gift. Don't miss this opportunity to invite others to participate in the ministry of planned giving.
10. Make the case – Never shy away from asking people to fully support the work of the Lord with a major gift. It's vital to understand what motivates generosity: People give toward ministries that resonate with their passions, exemplify good stewardship, and are effective at accomplishing their mission.

When talking about planned giving, consider communicating mission, integrity, and fruitfulness. Here are some ideas:

- a. Regularly share your mission statement and how the work of the church fulfills that mission.
- b. Celebrate your church's legacy and the ministries that are making a difference in the lives of individuals.

- c. Adhere to best accounting practices and provide transparent financial reports.
- d. Be certain to use donor-designated gifts as intended.
- e. Cast a compelling vision for the future, inviting people to make gifts that will propel ministry forward for generations to come.

IMPLEMENTATION STRATEGIES

The strategies on this page are designed to help you set goals and objectives. Level 1 is suitable for churches of any size and requires very few local church resources. Churches who want to really emphasize planned giving will incorporate most elements from Levels 1 and 2, while Level 3 contains additional ideas for the church that wants to develop a more robust campaign. Referenced letters and brochures can be adapted from this kit or obtained from the Foundation.

LEVEL 1

- Request and display *Model Generosity* and *Charitable Gift Annuity* brochures.
- Send either the "General Planned Giving" or "Charitable Gift Annuity" letter.
- Incorporate four "Planned Giving Sentences" in printed material during the year.
- Incorporate a planned giving story into a stewardship sermon.
- Have a "non-cash gift day" to celebrate what interesting gifts show up.
- Choose one additional item from the Sample Stewardship Calendar (page 38).

LEVEL 2

- Incorporate elements from Level 1.
- Develop a foyer display.
- Request & display all six planned giving brochures from the Foundation.
- Play a 2-minute personalized video with greetings from your Foundation representative.

- Solicit \$10,000 worth of gifts (10 people or couples each giving \$1,000) to fund an endowment. Send the "Endowment Campaign (Initial)" letter.
- Set and publish an endowment goal.
- Mail the "Estate Planning" letter along with the "Estate Planning FAQ."
- Host a Legacy Weekend with a Foundation representative or preach a planned giving sermon.
- Host an estate planning event.
- Choose two or three additional items from the Sample Stewardship Calendar (below).

LEVEL 3

- Incorporate elements from Levels 1 & 2.
- Send the "Endowment Campaign (Subsequent)" letter.
- Establish a "Legacy Society" with individuals who have made planned gifts to the church.
- Host an annual "Legacy Dinner" where you celebrate the mission of the church, give thanks to those who have established a planned gift, and invite others to make a planned gift.
- Incorporate as much of the Sample Stewardship Calendar as possible.

SAMPLE STEWARDSHIP CALENDAR

- January – make online giving available, pass out the Model Generosity brochure, show a Planned Giving Introduction video, and encourage a pledge to tithe.
- February – use the Wills and Trusts brochure, host a will planning event, and bring a Foundation representative in live via video for 2 minutes on Sunday morning to talk about wills.
- March – host a weekend event with a Foundation representative.
- April – focus on the Easter Offering for the World Evangelism Fund.

- May – launch a web page or email blast focused on planned giving opportunities.
- June – focus on Charitable Gift Annuities, use the Charitable Gift Annuities brochure, and show a Foundation video on Charitable Gift Annuities.
- July – focus on Endowments, use a live moment from a Foundation representative, use the Endowments brochure, and perhaps start an endowment fund.
- August – focus on Non-cash Gifts, have a "gift day" to see what interesting items show up.
- September – play Donor-Advised Fund video, use Donor-Advised Fund brochure.
- October – have Stewardship Month (using resources available at www.nazarenefoundation.org).
- November – focus on Charitable Trusts, play a Foundation video on Legacy.
- December – focus on gifts from retirement accounts.

OTHER EVENT IDEAS:

- Legacy Banquet – Celebrate the past, present, and future of the church with a nice banquet geared toward building an endowment or celebrating estate gifts.
- Homecoming Sunday – Invite former pastors and laypersons to gather for a celebration of the church's heritage.
- Endowment Day – Use a special day to invite gifts of any size to help grow the church's endowment.
- "Passing the Baton" seminar with local experts – invite legal, healthcare, Medicare, Social Security, hospice, funeral home, and gift planner professionals to speak to your congregation.

* *Note: All referenced videos may be obtained from the Nazarene Foundation.*

ABOUT THE CHURCH OF THE NAZARENE FOUNDATION

Since its founding in 2004, the Nazarene Foundation has distributed \$91 million to over 600 ministries, including local churches, districts, schools, Global Missions, and other organizations. At the end of 2020, the Foundation reported over \$133 million in assets under management, which will flow into ministry in the weeks, months, and years ahead. God is using our mission to **link vision with ministry through planned giving** to resource ministries all over the world.

OUR STAFF IS AVAILABLE TO:

- Make presentations to your church board, investment committee, or planned giving committee regarding the promotion of planned giving for your local church.
- Engage in donor-initiated one-on-one conversations through a variety of channels: telephone, email, video conference, or in-person meetings.
- Travel to your church to do a planned giving workshop or Legacy Weekend.
- Provide coaching and resources to your planned giving committee or coordinator.
- Draft custom illustrations and contracts for prospective donors.
- Review your solicitation and marketing material and offer suggestions.
- Help identify other professionals (attorneys, financial planners, accountants, etc.) who can assist with estate planning and planned giving presentations.

THE FOUNDATION IS ABLE TO:

- Facilitate bequests and beneficiary gifts to any 501(c)3 ministry organization.
- Process non-cash gifts of stock, livestock, produce, and other easily liquidated assets.
- Evaluate and process non-cash gifts of real estate and other non-liquid assets.
- Prepare and administer Charitable Gift Annuity contracts.
- Prepare Charitable Trusts and serve as trustee.
- Manage Donor-Advised Funds.
- Manage institutional endowments.
- Manage donor-directed endowments.
- Manage memorial fund giving and distribution.
- Manage investments for any Nazarene church or ministry entity.

FOR MORE INFORMATION:

Church of the Nazarene Foundation
17001 Prairie Star Pkwy., Ste. 200
Lenexa, KS 66220
(913) 577-2983
info@nazarenefoundation.org
www.nazarenefoundation.org

The information provided in this planned giving guide is intended as informational, inspirational, and educational in nature. It is not intended as legal or financial advice. Independent counsel with one's attorney, accountant, tax consultant and financial planner is recommended.



PASTORS, YOU CAN DO THIS.

Prepare a stable financial future for your church
through the use of the Nazarene Foundation's
planned giving tools.

Planned Giving for the Local Church

Church of the Nazarene Foundation

17001 Prairie Star Parkway, Suite 200

Lenexa, KS 66220

(913) 577-2983

www.nazarenefoundation.org

info@nazarenefoundation.org

