****CHARITABLE GIFTS**

**OF GRAIN**

**GROW WITH US**

***SUPPORT***

***UNITED WE BUILD***

***Through commodity donation.***

**ADVANTAGES OF DONATING GRAIN**

* Donating grain is not recorded as income; so you may save on some taxes:
  + Self –employment tax
  + State & county taxes
  + Federal income taxes
* You may avoid costly tax deduction phase-outs.
* You may pay less income tax on you social security.
* You may receive additional tax benefits.
* The grain you contribute will not count as income in your government payments limitation caps calculation.

**TIPS FOR MAKING GIFTS**

* Farmers notify the agent of their intent to donate ‘x’ number of bushels of this load to the United We Build.
* Sale of Commodity: United We Build authorizes the sale of the commodity.
* Documentation: Receipt/check issuance showing United We Build as owner of the grain
* Area grain farmers can take advantage of this opportunity with the sale of corn or beans.
* Area livestock farmers can take advantage of this opportunity with sale of cattle of hogs.
* Hay sales also qualify as a commodity gift.

***Please contact Jim Klein @ (563) 872-3356 for further information.***

Professional Advisor: Farmers should always consult their tax advisor to determine tax ramifications prior to making a gift to a charitable organization. Information in this brochure is for hypothetical purposes and not intended as legal advice.