

*Would You Like to Impact the Life of a Child?*

# AHSTW Endowment Fund

You and or your business can receive a reduction in income taxes with a contribution to the AHSTW Endowment Fund!

We will accept any amount of a donation you are willing to give, but to receive the full tax credit you must donate **\$500** or more. Please make your checks or other form of donation out to the AHSTW CSD ENDOWMENT FUND

- The endowment fund was established in 2009 by local district patrons with a \$10,000 principal investment, and a vision to have an eternal fund.
  - It has a 6.11% annual return over the last 3 years.
  - The eternal fund is designed so a limited annual portion of the fund can be spent for core CURRICULUM education needs within the district; not extra-curricular/athletic programs.
  - The eternal fund is UNIQUE from other funds and clubs in the district because it impacts ALL students, not just a select few from certain organizations.
  - Your contribution will not just impact your child, grandchild, niece, nephew, but the thousands of school district students to come in future years.
  - The first distribution of \$500 was awarded from the FUND to the school district in 2016, for our Science Curriculum.

The current ENDOWMENT FUND BOARD has established a goal of **\$50,000 by June 30, 2017, and \$100,000 by June 30, 2022** and is asking for your donation, and thanking you. Please mark a gift level on the form below, mailing it no later than December 1st, 2017, to the address below, with a CHECK MADE PAYABLE TO: AHSTW CSD ENDOWMENT FUND, questions; please contact Jesse Ulrich, AHSTW CSD Superintendent at (712) 343-6364.

AHSTW Community School  
c/o AHSTW CSD Endowment Fund  
768 South Maple Street  
Avoca, Iowa 51521

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In Honor Of:

- \$500. \_\_\_\_\_
- \$1,000. \_\_\_\_\_
- \$5,000. \_\_\_\_\_
- \$10,000. \_\_\_\_\_
- Other Amount. \_\_\_\_\_

## HOW THE ENDOW IOWA TAX CREDIT PROGRAM WORKS

- *Endow Iowa Tax Credits allow donors to have even greater impact on their philanthropic interests in their community now and into the future.*
- *Eligible gifts will qualify for credits on a first-come/first-serve basis until the yearly appropriated limit is reached. If the current available Endow Iowa Tax Credits have been awarded, qualified donors will be eligible for the next year's Endow Iowa Tax Credits. The Community Foundation encourages donors to act early in the year to ensure they receive Endow Iowa credits.*
- *All qualified donors have five years to use their Endow Iowa Tax Credits.*
- *Tax credits of 25% of the gifted amounts of \$500 or more are limited to \$300,000/person or \$600,000/couple if both are Iowa taxpayers.*

### ***The charitable gifts must be made:***

- ***To a permanent endowment fund which limits distributions to 5%.***
- *For the benefit of one or more Iowa charitable causes.*
- *By individuals, corporations or financial institutions.*
- *Through a qualified community foundation that is confirmed in compliance with National Standards for U.S. Community Foundations.*

*This is an exciting program that benefits both donors and charities in Iowa.*

### ***Below is an approximation of the net after-tax costs of establishing a fund:***

<b>Cash Gift</b> (examples of different gift amounts)	<b>\$1,000</b>	<b>\$10,000</b>
<i>Less tax benefits:</i>		
• <i>Net federal tax savings (approximated assuming 35% tax bracket)</i>	<i>-\$ 350</i>	<i>-\$3,500</i>
• <i>Endow Iowa Tax Credit (before federal tax effect)</i>	<i>-\$ 250</i>	<i>-\$2,500</i>
<b>Net cost of contribution</b>	<b>\$ 400</b>	<b>\$4,000</b>

*Gifts of appreciated assets: The net cost could be even lower if capital gains taxes and/or alternative minimum taxes are avoided.*