

## THE GENERAL FUND

If no fund is specifically designated, the bequest would be added to the general fund of LBC, which would make funds available for any purpose the leadership and congregation of LBC desired. If you would like to name the general fund of LBC, you should use the following language:

*“The Lebanon Baptist Church of Roswell, Georgia, Inc.”*

## THE MISSIONS FUND

This fund was created to support missions locally and around the world. A distribution allocated to this fund will be exclusively used for missions related activities. If you would like to name this fund as a testamentary beneficiary, you should use the following language:

*“The Lebanon Baptist Church of Roswell, Georgia, Inc. to be designated to the Missions Fund”*

## THE BUILDING FUND

This fund was created to provide a capital fund to facilitate the future facility needs of LBC. These funds would be used exclusively for future building, expansion, and growth. If you would like to name this fund as a testamentary beneficiary, you should use the following language:

*“The Lebanon Baptist Church of Roswell, Georgia, Inc. to be designated to the Building Fund”*

If you need more information or would like additional counsel in reference to giving at LBC, please contact:

Charitable Advisor:

Michael Bleck

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*Do not lay up for yourselves treasures on earth, where moth and rust destroy and where thieves break in and steal; but lay up for yourselves treasures in heaven, where neither moth nor rust destroys and where thieves do not break in and steal. For where your treasure is, there your heart will be also.*

MATTHEW 6:19-21

## LEBANON BAPTIST CHURCH

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# STRATEGIC GIVING

Planning for long-term giving with  
**LEBANON BAPTIST CHURCH**

# LIFETIME GIVING

One of the most exciting ministries in which you can be involved as a Christian is giving. Jesus spoke often of the importance of investing in that which is eternal. As a church, we desire that each member learns and values **faithful stewardship** – *investing our God-given resources to further His eternal purposes.*

As a church, we are eager to learn the joy of grace-giving that was exemplified by Jesus Christ.

*For you know the grace of our Lord Jesus Christ, that though He was rich, yet for your sakes He became poor, that you through His poverty might become rich.*

2 CORINTHIANS 8:9

Of course, you can give to God's work by cash or check in the weekly offerings, but this brochure helps provide you with other avenues of giving to Lebanon Baptist Church during your lifetime.

1. Marketable Securities
2. Airline Miles
3. Vehicles
4. Real Estate
5. Other

Many individuals give by cash or check because that is the most convenient way to give. However, there may be more tax advantageous ways to give. One common example is the gift of **appreciated marketable securities.**

Consider the following example [Fig. A]:

LBC member has appreciated stock worth \$1,000 that has a cost basis of \$200. If the church member wanted to give \$1,000 to the church, there would essentially be two options using this stock: (1) sell the stock and give cash or (2) give the stock to LBC.\*

[Fig. A]

GIFT OF APPRECIATED STOCK		
	Sell & Give	Give Stock
Stock Value	\$ 1,000	\$ 1,000
Sales Proceeds	1,000	
Less Stock Basis	(200)	
Capital Gain	800	
Capital Gain Tax @ 20%	160	
Sales Proceeds	1,000	
Less Capital Gain Tax	(160)	
Net Proceeds	840	
LBC Contribution	\$ 840	\$ 1,000

*\*The above is intended for illustration purposes only and is not intended as tax advice. You should consult your tax advisor to ensure the above tax benefits are applicable to your specific situation.*

## FAITHFUL STEWARDSHIP

We generously invest our God-given resources to further His eternal purposes.

## LIFETIME CHARITABLE GIVING IMPACT

1. Less Tax - you eliminate the capital gain tax on the donated stock
2. More Giving - you increase your giving capacity by the tax savings
3. Cash Flow Benefit - because your giving is from stock rather than from after-tax income, your cash flow may be improved.

Giving also does not have to be current. There are charitable giving strategies that allow an LBC member to benefit from the assets during life (i.e., an income stream) and have the asset pass to LBC upon death.

## TESTAMENTARY GIVING

What kind of legacy will you leave? Your estate plan and testamentary giving may be the last testimony to those you love. One opportunity you have is to make a bequest to Lebanon Baptist Church at your death. This can be done through estate planning documents such as a will or trust. In addition, LBC could be a beneficiary of your retirement plan, IRA, annuities, or life insurance.

Lebanon Baptist Church has set up three designated funds:

1. General Fund
2. Facilities Fund
3. Missions Fund