

December 2017



Dear Friend of Children in Need:

As we approach year's end, there are several factors creating what may be the best time ever to make charitable contributions in the form of stock donations to the Guardian ad Litem Foundation, 20<sup>th</sup> Judicial Circuit, Inc.

- An all-time record high stock market performance.
- Pending Tax Reform – The current version of the Senate bill will require investors to sell the longest held tax lot first; not necessarily the lowest basis lots. Although we do not know what will ultimately become law, it may be advantageous to gift low basis stock before the anticipated effective date of the tax legislation, January 1, 2018.
- Charitable IRA Distributions – Allows individuals who have reached age 70 ½ to donate up to \$100,000 to charitable organizations directly from their Individual Retirement Account (IRA) without treating the distribution as taxable income.



Please contact your wealth advisor or tax consultant to review these options.

For gifts of appreciated securities to the Guardian ad Litem Foundation, please contact Roxanne Dyer, Foundation Executive Director at 239-533-1451 to access the necessary information you would need to complete the transactions.

Thank you for considering the children in the 20<sup>th</sup> Judicial Circuit of Southwest Florida dependency court who are supported by the Guardian ad Litem Foundation, as part of your charitable giving and year-end tax planning strategy.

Best wishes for a wonderful holiday season

Guardian ad Litem Foundation-20- Board of Directors & Roxanne Dyer, Executive Director