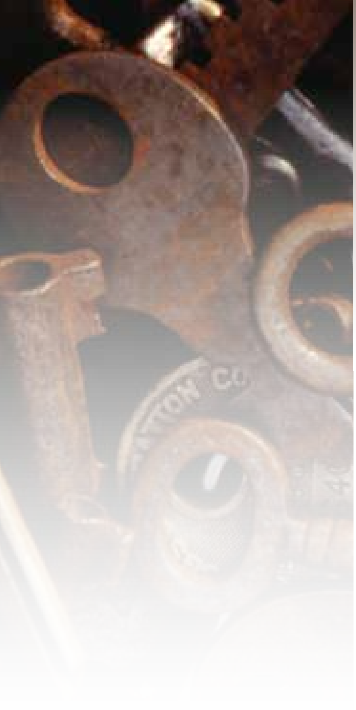

KEYS TO EFFECTIVE GIVING

Gift Model Overview

MODEL GENEROSITY

Charitable Gift Annuities (CGAs) are life income gifts: you transfer assets now, receiving a charitable deduction for a portion of the transfer, and you or a beneficiary receive a fixed income for the rest of your life or a predetermined period of time. Upon the passing of the last surviving beneficiary, the Foundation will use any remaining annuity assets to support the ministry you designated when you established the CGA. Both you and ministries can benefit from a CGA.

Sample of Charitable Gift Annuity Rates for a Single Life*

Your Age	55	60	65	70	75	80	85	90+
% Rate of Annual Income	4.0	4.4	4.7	5.1	5.8	6.8	7.8	9.0

1/1/2012

*These are sample rates that are subject to change.

Endowments are established with either present gifts or through planned and deferred giving, perhaps through a will or trust. The funds are deposited with the Foundation and each year a distribution is calculated based on the spending policy determined by the donor. The distribution is made in the donor's name to the ministry or ministries designated by the donor. Typically an endowment might provide that 5% of the year-end market value of the endowment is distributed annually to ministry. There is no cost to establish an endowment, although there is a small administration fee deducted each year from the endowment.

Donor-Advised Funds (DAFs) are irrevocable and unconditional gifts which are placed in a separate fund with the Foundation. Strictly speaking, the donor retains no control over the contributed funds; however, the donor is allowed to make non-binding advisory recommendations for the use of his or her contributions. It is the policy of the Foundation to follow the recommendations of the donor, provided such recommendations are consistent with the ministry and values of the Foundation. There are substantial benefits in creating a DAF, which can include:

- Reduced income, estate and property taxes.
- Avoidance of capital gains taxes.
- Immediate charitable income tax deduction.
- Capitalizing on the appreciation in value of the property.
- Excellent substitute for a private foundation.
- Accelerating the work of ministry.

For more detailed information about any one of these gift models, please refer to the individual **Keys To Effective Giving** gift sheets available from your Foundation representative.

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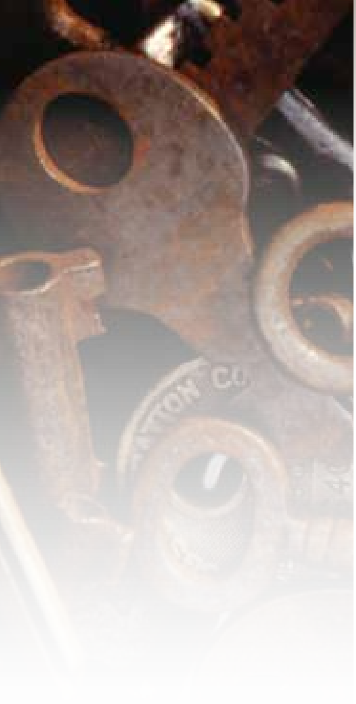
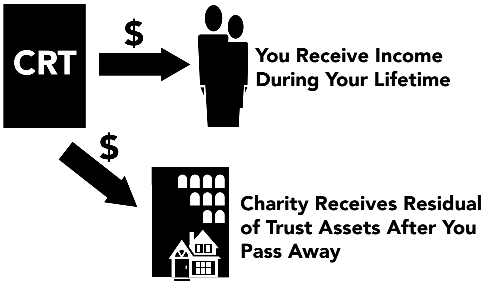


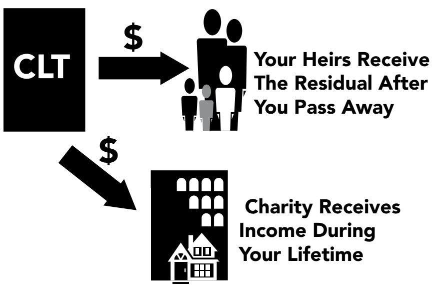
Charitable Remainder Trusts (CRTs) are irrevocable trusts that actually provide for and maintain two sets of beneficiaries. The first set being the income beneficiaries (you and, if married, a spouse). Income beneficiaries receive an income for life from the trust. The second set of beneficiaries is comprised of the ministries you name.

In the past decade, this trust has been steadily gaining in popularity. The substantial benefits for using this trust can include:

- Reduced income and estate taxes.
- Avoidance of capital gains taxes.
- Immediate charitable income tax deduction.
- Increased lifetime income.
- Financial security for self or loved ones.
- Capitalizing on the appreciation in value of the property.
- Accelerating the work of ministry.



Charitable Lead Trusts (CLTs) offer current income tax deductions and a reduction of capital gains taxes. With a CLT, charities and ministries are the income beneficiaries, receiving a steady stream of income during the owner's lifetime. Upon the owner's death, named beneficiaries then receive the CLT's assets.



A Charitable Lead Trust may be a particularly attractive estate planning vehicle for a wealthy individual who wishes to transfer substantial assets to his or her descendants at a significantly reduced gift or estate tax cost, while at the same time funding a charity or ministry.

Request an Illustration. Please feel free to contact our office for a current illustration based on your individual age and gift, or visit our web site (www.nazarenefoundation.org) for additional information.

Contact the Foundation by phone **1-866-273-2549** or email **info@nazarenefoundation.org**.

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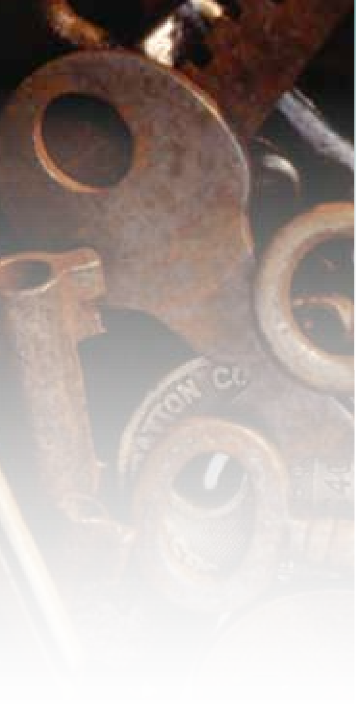

KEYS TO EFFECTIVE GIVING

Charitable Gift Annuities

MODEL GENEROSITY

Charitable Gift Annuities (CGAs) are life income gifts: you transfer assets now, receiving a charitable deduction for a portion of the transfer, and you or a beneficiary receives income for the rest of your life or a fixed period of time. Both you and ministries can benefit from a CGA.

The Basics of CGAs

With a CGA, you make a gift to the Foundation and the Foundation agrees to pay you a fixed amount of income every year for the rest of your life. Another beneficiary can also receive income from your CGA. In addition, you have the option to defer receiving income for a period of time.

The income received each year is equal to a fixed percentage of the original gift. This percentage is dependent upon the age of the beneficiary (or beneficiaries) at the time the CGA begins to pay out income.

Charitable Gift Annuity Rates for a Single Life*

Your Age	55	60	65	70	75	80	85	90+
% Rate of Annual Income	4.0	4.4	4.7	5.1	5.8	6.8	7.8	9.0

Charitable Gift Annuity Rates for Two Lives*

Your Ages	60-62	65-68	68-70	70-70	75-76	80	82-85	90-94
% Rate of Annual Income	3.9	4.3	4.5	4.6	4.9	5.7	6.4	6.9

1/1/2012

*These are sample rates that are subject to change.

Upon the passing of the last surviving beneficiary, the Foundation will use any remaining annuity assets to support the ministry you designated when you established the CGA.

Several Tax Benefits

You can take the charitable deduction for a portion of the gift in the year you make the gift. A portion of the payments you receive each year may also be exempt from certain income taxes.

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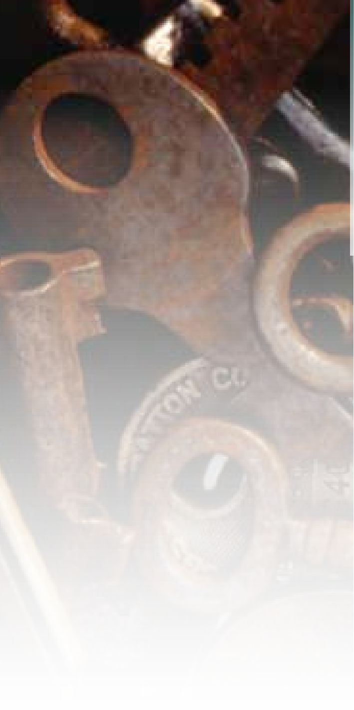

You may even be able to reduce your capital gains tax by using long-term appreciated securities to make your gift.

A CGA in Action

Example for a Single Individual

If you are age 73 and transfer $20,000 to the Foundation for a CGA, you would receive guaranteed payments of $1,100 each year, of which $899 is tax free until the end of the government calculations for life expectancy. This is based upon the 5.5% annuity rate for your age. The $1,100 may be paid in one sum each year, or in installments throughout the year. You might save over $2,223 in income taxes and it is estimated that you would receive $16,280 in payments over the balance of your life. When factoring in the tax savings, the effective payout rate is 8.2%.

Example for a Married Couple

If you are married and your ages are 72 and 73, a transfer of $20,000 to the Foundation would establish a CGA which produces guaranteed payments of $960 each year, of which $780 is tax free until the end of the government calculations for life expectancy. This is based upon the 4.8% annuity rate for your ages. The $960 payment may be paid in one sum each year, or in installments throughout the year. You might save over $1668 in income taxes and it is estimated that you would receive $ 18,816 in payments over the balance of your life. When factoring in the tax savings, the effective payout rate is 6.9%.

These figures are for illustration purposes only. Current annuity rates may differ.

Request an Illustration

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Contact the Foundation by phone **1-866-273-2549** or email **info@nazarenefoundation.org**.

THIS IS NOT LEGAL ADVICE. ANY PROSPECTIVE DONOR SHOULD SEEK THE ADVICE OF A QUALIFIED ESTATE AND / OR TAX PROFESSIONAL TO DETERMINE THE CONSEQUENCES OF HIS OR HER GIFT.

Annuities are subject to regulation by the State of California. Payments under such agreements, however, are not protected or otherwise guaranteed by any government agency or the California Life and Health Insurance Guarantee Association.

A charitable gift annuity is not regulated by the Oklahoma Insurance Department and is not protected by a guaranty association affiliated with the Oklahoma Insurance Department.

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A higher standard.
A higher purpose.

Endowments

MODEL GENEROSITY

A Gift That Keeps on Giving!

An endowment is one of the most popular forms of giving. When you establish an endowment with the Foundation, you can be assured that it will produce income for ministry—forever. Long after you are gone, your gift will still be giving!

How Does an Endowment Work?

Endowments are established with either present gifts or through planned and deferred giving, perhaps through a will or trust. The funds are deposited with the Foundation and each year a portion of the income, as determined by the donor, are distributed in the donor's name to the ministry or ministries designated by the donor. Typically, an endowment might provide an annual distribution of 5% of market value that goes directly to the ministry.

Getting Started . . .

To establish an endowment, contact us for more information. If the endowment is established as a part of your estate plan, you will need to contact us and set up the endowment while you are living, and then leave instructions in your will or trust regarding the endowment. Upon your death, the funds will be given to the Foundation and the endowment becomes active.

If you have established an endowment, you or others may add to the endowment at any time. You might want to consider establishing an endowment now for your local church, a new-start church, a college scholarship, world missions, the Jesus Film project, or a host of other ministries you would like to help fund.

What Does It Cost?

It costs nothing to establish an endowment. There is a very small administration fee deducted each year from the endowment.

(Application form on back page.)

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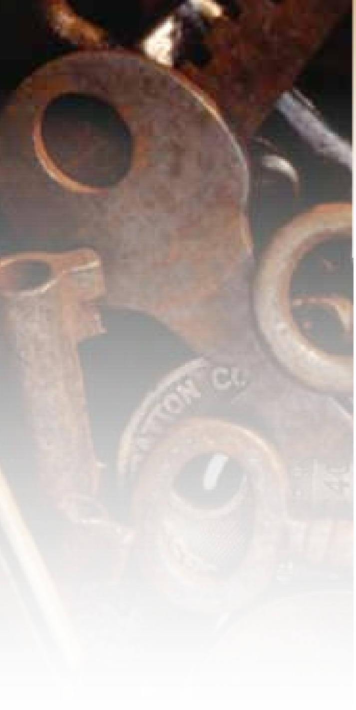

Endowment Agreement Application

FROM A CHURCH:

Name of the Church: ____________________

Address: ____________________

City, State, Zip: ____________________

Pastor: ____________________

Office Phone: ____________________

Email: ____________________

Web Page: ____________________

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www.CNFoundation.org

FROM AN INDIVIDUAL OR COUPLE:

Name: ____________________

Address: ____________________

City, State, Zip: ____________________

Office Phone: ____________________ Cell Phone : ____________________

Email: ____________________

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AGREEMENT INFORMATION:

Name of Endowment: ____________________

Source of funding (estate, check, stock, etc.) ____________________

Initial amount of endowment (actual or approximate) $____________________ ($5,000 minimum)

The annual distribution amount shall be 5% of market value except that no distribution will be made that causes the value of the endowment to drop below the amount of donor contributions — unless one of the following is selected.

_____ Amount of net income to be distributed yearly ____________________%

OR _____ 5% of market value, regardless of current value

Annual Distributions to the following beneficiaries:

_________ % to ____________________ Address: ____________________

_________ % to ____________________ Address: ____________________

_________ % to ____________________ Address: ____________________

_________ % to ____________________ Address: ____________________

In the unlikely event that any of the above beneficiaries should go out of existence, the distribution should go to: ____________________

Signed: ____________________ Date: ____________________

ECFA MEMBER

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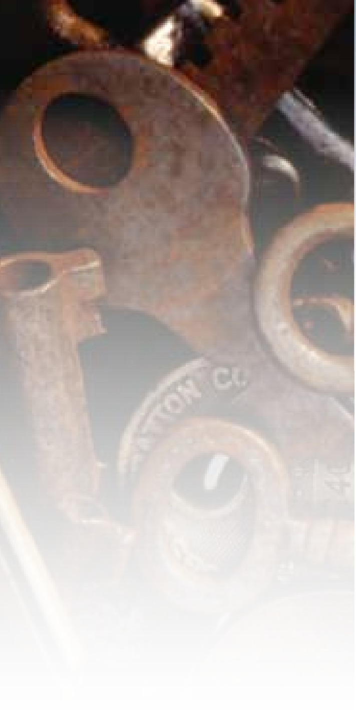
Please sign this form and send in with check or estate information to the address above.

Revised 12/3/09



KEYS TO EFFECTIVE GIVING

Donor-Advised Funds

MODEL GENEROSITY

The fastest growing form of charitable giving is the:

Donor-Advised Fund (DAF). Donors create a DAF held by the Foundation by making contributions in either cash, stock, bonds, land, buildings, or virtually anything of value. There are substantial benefits in creating a DAF, which can include:

- Reduced income, estate, and property taxes.
- Avoidance of capital gains taxes.
- Immediate charitable income tax deduction.
- Capitalizing on the appreciation in value of the property.
- Excellent substitute for a private foundation.
- Accelerating the work of ministry.

The Basics of DAFs

DAFs are irrevocable and unconditional gifts which are placed in a separate fund with the Foundation. Strictly speaking, the donor retains no control over the contributed funds, however, the donor is allowed to make non-binding advisory recommendations for the use of his or her contributions. It is the policy of the Foundation to follow the recommendations of the donor, provided such recommendations are consistent with the ministry and values of the Foundation.

Alternative to Private Foundations

A DAF with the Foundation is an excellent alternative to the use of a private family foundation. See a more detailed comparison on the next page.

Accelerate the Work of Ministry

While providing substantial tax benefits and income opportunities, the use of the DAF is an effective tool in helping you fulfill your part in the Great Commission. Generous giving to the various ministries of the church help bring the message of the Gospel and holiness to the world.

Request More Information

Please feel free to contact our office for more information or visit our web site (www.nazarenefoundation.org).

Contact the Foundation by phone **1-866-273-2549** or email **info@nazarenefoundation.org**.

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A Comparison of Private Foundations and Donor-Advised Funds

PRIVATE FOUNDATIONS	DONOR-ADVISED FUNDS
Substantial legal and accounting fees incurred by incorporation and obtaining tax-exempt status.	Sign a simple agreement.
Must perform financial and administrative services or contract or hire staff; annual 990 PF tax return required.	The Foundation handles all financial, tax, and administrative management and provides an annual independent audit.
Complete information on your contributions and disbursements are public record.	Your DAF is confidential.
There is an excise tax of up to 2% on investment income.	No excise tax.
Deductions for cash gifts are limited to 30% of adjusted gross income.	Deductions for cash gifts are limited to 50% of adjusted gross income.
Deductions for capital gain property is limited to 20% of adjusted gross income.	Deductions for capital gain property is limited to 30% of adjusted gross income.
The valuation of deduction is based on cost basis, with the exception of full appreciated value for publicly traded securities.	The valuation of deduction is based on full appreciated value.
Must payout at least 5% of assets every year.	No minimum annual distribution requirements.
Must verify the charitable status of all recipient organizations.	The Foundation verifies the charitable status of all recipient organizations.
Uncertainty of how well the family will work together in the future.	The Foundation has procedures in place, staff, and a Board to ensure an ongoing quality operation.

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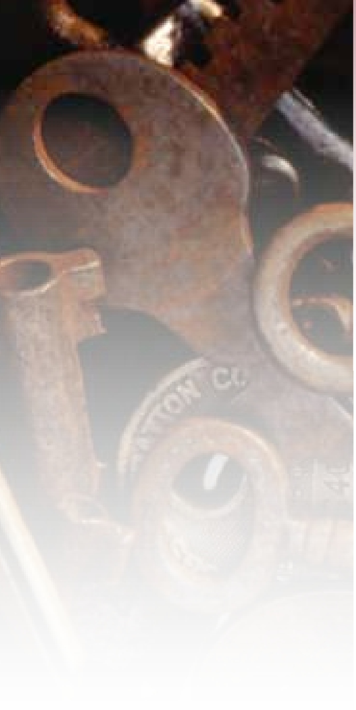


KEYS TO EFFECTIVE GIVING

Charitable Remainder Trusts

MODEL GENEROSITY

The Charitable Remainder Trust (CRT) is one of the most efficient gifting and estate planning tools available to anyone holding assets that have experienced significant appreciation such as stocks, bonds, land, or buildings. You may also use cash to establish a CRT.

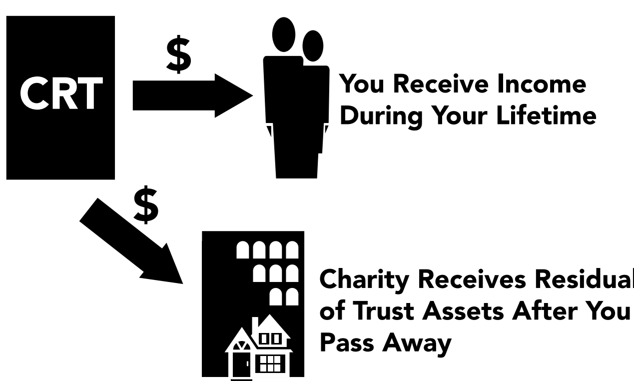
In the past decade, this trust has been steadily gaining in popularity. The substantial benefits for using this trust can include:

- Reduced income and estate taxes.
- Avoidance of capital gains taxes.
- Immediate charitable income tax deduction.
- Increased lifetime income.
- Financial security for self or loved ones.
- Capitalizing on the appreciation in value of the property.
- Accelerating the work of ministry.

The Basics of CRTs

CRTs are irrevocable trusts that actually provide for and maintain two sets of beneficiaries. The first set is made up of the income beneficiary (you and, if married, a spouse).

Income beneficiaries receive an income for your lifetime from the trust. The second set of beneficiaries is the ministries you name.



Avoid Capital Gains Taxes

Because their assets are destined for ministry, Charitable Remainder Trusts do not pay any capital gains taxes. These taxes can range from 15% to 25% of an asset's growth in value. For

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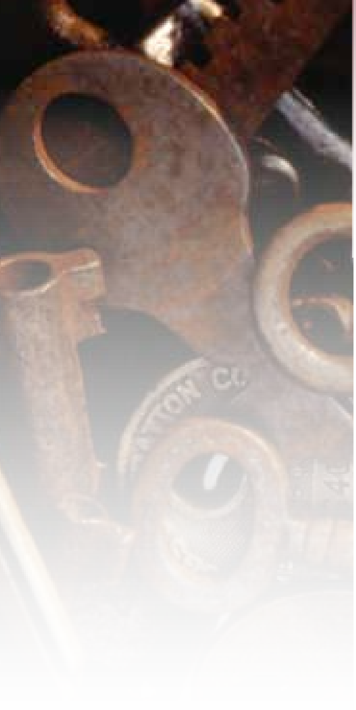

this reason, CRTs are ideal for assets such as stocks or real estate with a low cost basis but high appreciated value. For instance, suppose you sell a piece of real estate for $1 million. Let's assume you originally paid $100,000 for the property. Upon completion of the sale, you would owe capital gains taxes on the $900,000 difference. That tax could easily top $150,000, depending on how long you owned the property and your overall tax situation.

Utilizing a CRT could save $150,000 of taxes and provide life income based on the full value of the property.

Draw Lifetime Income

There are two types of CRTs, a Charitable Remainder Annuity Trust (CRAT) and a Charitable Remainder Unitrust (CRUT). Both of these trusts will pay out income to you for your lifetime.

A Charitable Remainder Annuity Trust (CRAT) provides to you a fixed payment of at least 5% of the initial fair market value of the trust.

A Charitable Remainder Unitrust (CRUT), in the most common form, pays out of the trust a fixed percentage (no less than 5%) of the net fair market value of the trust assets calculated at least annually.

When setting the payout percentage, be forewarned: the higher it is, the lower your charitable income tax deduction. Considering market conditions and the possibility that taking out too much may reduce the principal inside the trust, you should probably not receive income of more than 6-7% each year.

Income and Estate Taxes

A CRT is considered "outside of your estate" by the IRS. Because of this, you may end up saving substantial amounts on estate taxes. In addition, you are usually not limited in how much you can contribute by the annual gifting limit or the estate and gift tax credits.

CRTs, because they benefit a charity, also qualify you for an income tax deduction. The amount of your deduction is the present value of the remainder interest to the charity.

Your current deduction also depends on the type of property you contribute, as well as the type of charity you name as a beneficiary.

Accelerate the Work of Ministry

While providing substantial tax benefits and income opportunities, the use of the CRT is most effective in helping you fulfill your part in the Great Commission. Generous giving to the various ministries of the church help bring the message of the Gospel and holiness to the world.

Request an Illustration

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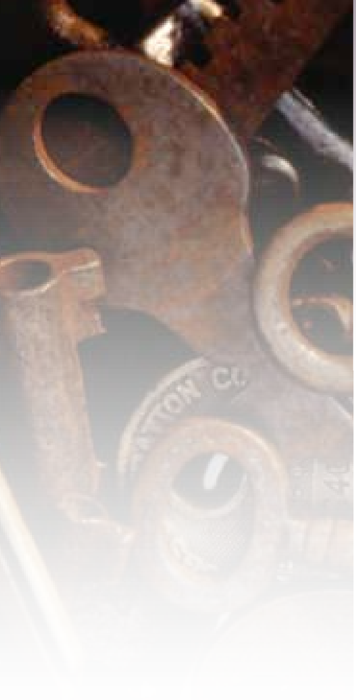

KEYS TO EFFECTIVE GIVING

Charitable Lead Trusts

MODEL GENEROSITY

When you consider making a charitable gift, you have many options as to what you contribute. You can give cash, stock, bonds, land, buildings, or virtually anything of value. When making the choice, you should be aware of the special incentives Congress has created to encourage certain forms of charitable giving, especially gifts of real estate.

Many individuals want to accomplish the following:

- Produce current income to ministry.
- Pass assets to family in the future.

There is a trust that is well suited to accomplish both of these objectives. This type of trust is commonly known as a Charitable Lead Trust (CLT).

The Basics of CLTs

Here's how a Charitable Lead Trust works:

CLTs offer current income tax deductions and a reduction of capital gains taxes. With a CLT, charities and ministries are the income beneficiaries, receiving a steady stream of income during the owner's lifetime.

Upon the owner's death, named beneficiaries receive the CLT's assets.

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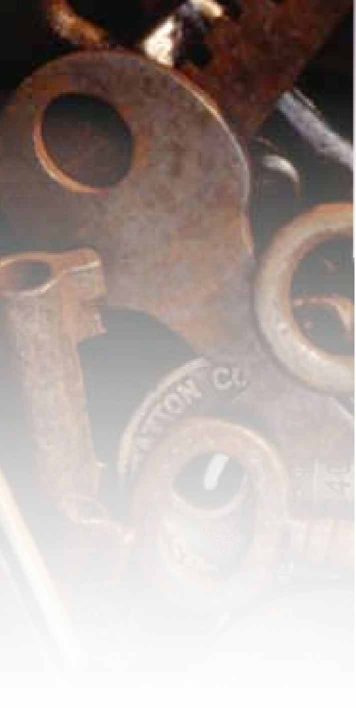

Why Would You Use a CLT?

A Charitable Lead Trust may be a particularly attractive estate planning vehicle for a wealthy individual who wishes to transfer substantial assets to his or her descendants at a significantly reduced gift or estate tax cost, while at the same time funding a charity or ministry.

Request an Illustration

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KEYS TO EFFECTIVE GIVING

Investment Management Accounts

MODEL GENEROSITY

1. What is the Church of the Nazarene Foundation?

The Church of the Nazarene Foundation (CNF or Foundation) offers services to donors and Nazarene ministries. CNF offers services to Nazarene ministries that might not be available or, if available, would cost significantly more than the Foundation charges.

CNF was created by the General Board of the Church of the Nazarene as an independent supporting organization operating under IRS Code Section 509(a)(3).

CNF exists to help fund all the ministries of the Church of the Nazarene by:

- Linking the vision of givers with ministry opportunities.
- Partnering in the management of complex gifts.
- Raising the awareness and knowledge concerning planned giving options.
- Utilizing effective giving tools.
- Providing excellent service.

2. What is an Investment Management Agreement?

An Investment Management Agreement (IMA) is a relationship between CNF and an independent Nazarene ministry organization whereby CNF makes professional institutional investment managers available to manage investment funds of the ministry. All funds remain the property of the depositing ministry.

An increasing number of Nazarene ministries are managing long-term investment funds, yet they lack investment expertise on their staffs or boards of directors. Furthermore, the amount of funds available for long-term investment by most ministries is relatively small and therefore the corresponding investment expenses are high. CNF helps solve these problems by spreading the costs of operating investment funds over a larger pool of assets and by hiring and monitoring high-quality, professional institutional money managers.

3. How does an IMA Work?

Your Nazarene ministry opens and names the IMA account with the Foundation and then selects the asset pool(s) that fits your ministry investment objectives and risk tolerance. With an IMA, the Foundation acts as an agent for your ministry and will honor your instructions for selection of the investment pool(s) and withdrawal requests.

4. What is the Account Minimum?

An IMA relationship can be started with as little as $10,000.

Model Generosity—Leave a Lasting Legacy

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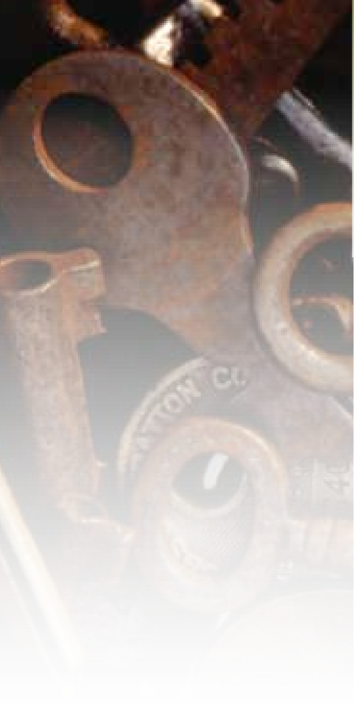


5. When Should a Nazarene Ministry Consider an IMA?

You should consider an IMA if your ministry lacks the desire, time, or expertise to actively manage its long-term investment funds. Also, if you have a relatively small amount of long-term investment funds, you may find an IMA less costly than other conventional retail investment options.

6. Who Manages the Funds in Our IMA?

KASPICK & Company a member of the TIAA-CREF family of companies and has been selected as the investment manager for IMA funds.

The Foundation, in partnership with the General Board Investment Committee, monitors KASPICK and Company and retains the right to change the investment manager as it deems appropriate.

7. How Am I Involved in Investment Decisions?

You are able to select one or more of the eight available asset allocation models. These asset allocation models span the risk and return spectrum from conservative to aggressive. Changes can be made to your IMA asset allocation as often as once a month.

8. Is Creating an IMA Relationship Difficult?

No. The entire process can be completed quickly with only a few short forms. Funds can be wire transferred to the account or received by check.

9. Is There Any Restriction on Withdrawal of Funds?

No. Withdrawals are at your discretion. All withdrawals are processed and distributed monthly.

10. How Will You Track Account Performance?

Monthly account statements showing beginning and ending account values and any deposit or withdrawal activity during the period will be provided. Online access to account values is not available at this time but is anticipated to be available in the near future.

11. What are the Fees and Expenses?

The annual fee is .97% of assets. This fee is automatically deducted from IMA funds on a monthly basis. There are no additional expenses.

12. How Safe Is the Money in an IMA?

Your funds will bear the normal market risk depending upon the investment allocation models you choose.

Remember, these funds continue to belong to your ministry; CNF is simply acting as the investment manager. Therefore, an IMA account is not subject to any potential future liability or judgment incurred by CNF. At the same time, IMA funds are not sheltered from potential liability or judgment claims your ministry may incur in the future.

If you are concerned about sheltering your ministry funds from potential future liability or judgments your ministry may incur, then an alternative for you to consider is a Donor-Advised Fund with CNF.

13. Our Ministry Already Has an Independent Foundation. Is an IMA Appropriate for Us?

An IMA with the Church of the Nazarene Foundation may be appropriate if it fits any of the criteria in question #5.

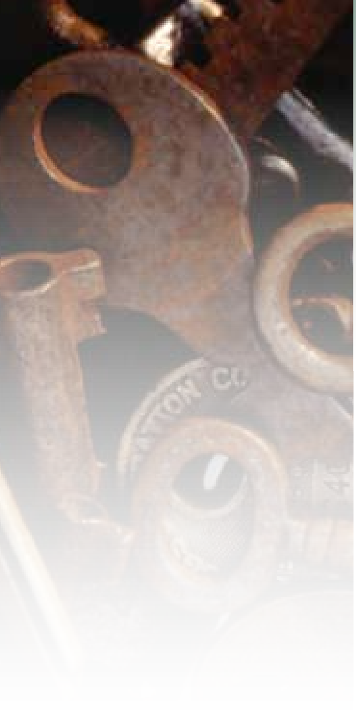
14. Our Ministry Is Considering the Creation of an Independent Foundation. What Can CNF Do for Us?

As discussed above, your new foundation could contract with CNF through an IMA relationship for investment management services.

However, please contact CNF before you finalize your decision about an independent foundation. CNF may be able to provide services that would save legal, tax, and administrative fees and time at inception and in future years. Call CNF if you have interest in discussing this idea further.

This information reflects, in very general terms, how a gift might affect specified tax liabilities. This is not an effort to reflect your current tax picture or suggest that a particular gift will have the indicated result in your case; only your lawyer and accountant can do that. We suggest you consult your professionals before acting upon the concepts reflected here.

A higher standard.
A higher purpose.



KEYS TO EFFECTIVE GIVING

Church, District, or University Foundation Funds

MODEL GENEROSITY

Perspective

The church needs a new perspective to promote effective giving.

- 96% of all giving is by cash while only 4% is through non-cash assets.
- 91% of all wealth is in non-cash assets while only 9% of all assets are in the form of cash.

The implications are significant. Historically, giving that supports ministry of the church has been limited to a very small pool of resources. Tapping into non-cash assets and utilizing planned and deferred giving is a great challenge for ministries as they seek to fund their needs. Increasing numbers of local churches, districts, and universities are seeing the benefits to establishing a foundation fund.

Why a Foundation?

A local church, district, or university should cast a long-term vision for those who support their ministry and offer them the tools with which to fund that vision. The local church, district, or university through a foundation fund can help cast that vision by:

- Creating ways to accept non-cash gifts.
- Helping to develop a strategy for long-term funding of ministry.
- Establishing credibility and expertise in the area of gift planning.
- Supporting the concept of whole life stewardship.
- Creating a visible reminder of the need for planned and deferred giving.
- Offering donors tax incentives.

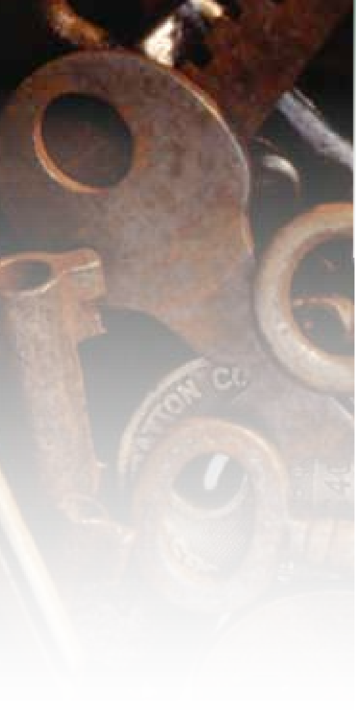
Expanding Donor Giving Options!

A foundation fund is effective by expanding the giving options for donors. Through a foundation fund the local church, district, or university can promote:

- Charitable Gift Annuities.
- Charitable Remainder Trusts.

Model Generosity—Leave a Lasting Legacy

Church of the Nazarene Foundation
www.nazarenefoundation.org
17001 Prairie Star Parkway,
Suite 200
Lenexa KS 66220
info@NazareneFoundation.org
1-866-273-2549
Office Hours:
8:00 AM to 4:30 PM Central



- Charitable Lead Trusts.
- Donor-Advised Funds.
- Endowments.
- Gifts of Real Estate.
- Gifts of Stock.
- And many others . . . .

A Church, District, or University Can Partner With The Church of The Nazarene Foundation

While avoiding the legal and administrative costs of operating an independent foundation, a local church, district, or university can now partner with the Church of The Nazarene Foundation and offer foundation benefits to those who support their ministries. This partnership reduces the legal liabilities to the local church, district, or university; places all of the administrative work on us; and provides needed resources to the local church, district, or university to assist them in gift planning work with donors.

Contact the Foundation by phone **1-866-273-2549** or email **info@nazarenefoundation.org**.

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