Dayton resident James Revels lives in a food desert. To get to the nearest full-service grocery store, he must take two buses and spend up to 45 minutes in transit. As a result, he often relies on more convenient options for his daily meals.

"There are only three places to get food in my neighborhood – the gas station, the Dollar General store or a fast food restaurant," said James, a composer and audio engineer who lives in Dayton View. "It's impossible to have a nutritious lifestyle living solely on this type of food. But sometimes I have no choice, because it takes several hours to make a run to the nearest grocery store.

James is not alone. Recent studies show that Dayton ranks second in the nation for food hardship in households with children, and Montgomery County as a whole has fewer grocery stores per 10,000 people than the state average. To help address this issue, the Greater Dayton Union Cooperative Initiative (GDUCI) launched plans in 2015 for Gem City Market, a full-service cooperative grocery store to be located along lower Salem Avenue near downtown Dayton. The Market will provide affordable, fresh and healthy food in an area currently considered a food desert.

The Dayton Foundation supported the project with a $55,000 discretionary grant in 2015, which helped the GDUCI with marketing efforts, including creating a website. The Foundation also awarded a $75,000 discretionary grant in 2017, and donors in the Foundation’s Partners in Giving program provided an additional $14,600 in grants.

"Creating the website helped make the project more real," said Lela Klein, co-founder and executive director of GDUCI. "We are so thankful for The Dayton Foundation grants and support from the Partners in Giving, which was some of the earliest funding we received. The Foundation has gone to bat for us and been deeply engaged in helping us get our message out.

Gem City Market will give Dayton residents better access to healthy, affordable food, including locally grown produce.

Fyao Glass America Hardship Fund

I imagine a tornado destroys your home, or an unforeseen sickness causes unexpected medical bills. Personal tragedies or hardships such as these can strike suddenly. While our first inclination is to lean on a friend or family member for help, we often don’t consider asking an employer for charitable assistance. Fortunately for the employees of Fyao Glass America’s Moraine facility, this option now is available to help them get back on their feet.

“Recently left an abusive relationship,” said Jill (not her real name), who has worked for the company for two years. “My husband has since cleaned out my bank account, and now my kids and I are being evicted and I’m losing my car. It took me ten years to leave him. I can’t go back.”

Jill was the first recipient of The Fyao Glass America Hardship Fund recently established through The Dayton Foundation by the Heren Foundation USA, Inc., the charitable arm of Fyao. A relatively new concept, employer-provided emergency hardship funds provide assistance to employees who are experiencing financial difficulties following an unforeseen personal emergency, such as the loss of a home, sudden death of a loved one or a severe illness or accident. Fyao employees may apply to receive a one-time grant up to $3,000, with all grants awarded on an as-needed basis. It’s the first fund of its kind for both The Dayton Foundation and for Fyao, which, according to the company’s founder and Chairman Cho Tak Wong, has long supported its employees in China through other methods.

“Philanthropy is a very big idea and includes a sense of responsibility to society, to run your own business well and to take care of your employees,” said Chairman Cho.
“Dad did a lot of things we didn’t know about. I remember a few times that he co-signed on mortgages for several of his employees,” Jon said. “That’s the kind of man he was—someone who helped people without expecting anything in return.”

In 2007, after learning from a friend that Haiti had few churches throughout many parts of its countryside, the Hoyings were inspired to follow their parents’ examples.

“We’ve been blessed and have always felt that our calling is to bring people to the Catholic faith,” Jon said. “In some areas of Haiti, the nearest church might be five or six miles—the equivalent of several hours by foot—from a person’s home. We want to make it easier for people to go to church on Sunday.”

The Hoyings established a Charitable Checking Account (CCA) through The Dayton Foundation in 2007 when they learned that the service makes it easier to accept donations and to give internationally.

“Our CCA allows us to give in the year we want to take the tax deduction, but the flexibility to grant funds later as our projects are complete,” Sheri Hoying said. “This allows more of our funds to go toward helping our cause.”

In March 2008, they completed construction on their first Catholic church in Novion, Haiti. But their work didn’t stop there. They built three more churches from 2009 to 2011 in Bayeux, Gamelle and Galman Dupla, and were able to personally fund the majority of construction expenses by working with product manufacturers and local businesses to secure building materials at cost.

The Hoyings are quick to note that it’s not their work they want recognized but rather their cause. They currently are garnering support for a chapel to be constructed on the campus of Our Lady of perpetual Help, an orphanage that was created after the devastation of the 2010 earthquake in Haiti. They want people to know that because the need now is so great, they no longer can fund these projects on their own. By spreading the word about their work in Haiti, they are hopeful that others will be inspired to get involved.

“You can’t out give the Lord. No matter how much you give, you get back more in return.” Jon said. “We hope others will join us in bringing faith and places of worship to the people of Haiti.”

To help support the Hoyings’ efforts in Haiti, please consider a gift to the Hoying Foundation Fund at daytonfoundation.org/cgifit.html.
“Gem City Market is an important step toward achieving a hunger-free Dayton. We need the support of the entire community to make it happen.”

- Former U.S. Congressman Tony Hall

Amaha Sellassie, board chair of the GDUCI, stresses the importance of showing residents that they aren’t being left behind.

“This project isn’t about charity. This is a way to reinvest in these communities and give people hope that future efforts in their neighborhood will come to fruition,” Amaha said. “Not only does it provide them with access to nutritional food, but it also gives residents a sense of power and helps them lead conversations about how to build investment in their neighborhoods.”

More than $1 million has been raised and 800 memberships have been secured for Gem City Market to date. New market tax credits could bring in another $1 million, but the project still needs the public’s support to meet its $4.2 million fundraising goal to break ground in 2019. GDUCI recently established a Charitable Checking Account (CCA) through The Dayton Foundation to give individuals who wish to support the effort a place to donate to the capital campaign.

“Because we are a relatively new organization, our CCA assures donors that GDUCI is a safe, legitimate organization and not just some fly-by-night nonprofit,” Lela said. “It also takes the administrative burden off of us as a volunteer-run organization.”

In addition to the Foundation’s support, Gem City Market has many community enthusiasts. Former U.S. Congressman Tony Hall, founder of the Hall Hunger Initiative, is one of the project’s strongest advocates.

“Food is one of the essentials of life. We cannot have a vibrant city with close to a third of our families with children struggling to eat,” Tony Hall said. “Gem City Market is an important step toward achieving a hunger-free Dayton. We need the support of the entire community to make it happen.”

To help support this effort, please consider a gift to the Gem City Market Capital Campaign Fund at daytonfoundation.org/cgif.html.

“Good News今日 continued”
Establishing a strong foundation for our community’s future is a vision shared by donors who have endowed funds at The Dayton Foundation. The following funds are some of the new endowments established by donors in recent months to support their special charitable causes, now and in the future.

Lee and Judith Amundson Charitable Fund for Children carries out the charitable intent of the donors by supporting nonprofit organizations that enhance the lives of local youth through nutrition, healthcare, education and other activities.

Aarrigo Scholarship Fund helps Northridge High School seniors, who may not receive recognition for their efforts but show potential for academic success, further their education by awarding scholarships.

Beran Family Foundation supports nonprofit organizations, as selected by the donors, John Beran, retired COO of Comerica Bank, and his wife, Kathy, established the fund because they care about making a difference in the communities in which they work and live.

Daniel’s Story Foundation awards grants to help advocate for and spread awareness about the treatment of and barriers to overcoming the medical disease of addiction. Scott and Carrie Weidle created the fund in memory of their son, Daniel, who passed away in 2015 after a battle with the primary medical brain disease of addiction.

Dupps Company Community Scholarship aids graduating Valley View High School seniors in pursuing careers in trade-related fields. Dupps Company is a fifth-generation, family-owned manufacturer in Germantown.

Patrick J. Fannon Discretionary Unrestricted Fund makes grants to enhance the quality of life in Greater Dayton, as determined by the Governing Board of The Dayton Foundation.

Arrigo Scholarship Fund helps Northridge High School seniors, who may not receive recognition for their efforts but show potential for academic success, further their education by awarding scholarships.

Erika Owen life. Friends and family established the fund to support causes important to Erika, who they say “was the bubble in the champagne of our lives.”

K12 Gallery & TEJAS Endowment Fund supports this nonprofit visual arts center that inspires people of all ages in Greater Dayton to imagine, learn and create art.

MercyPets Fund supports organizations that make food available for hungry children. Through MercyPets, pet lovers are encouraged to donate a matching percentage of their pet expenses to alleviate child hunger locally, nationally and internationally.

Montgomery County Sheriff’s Office Police Athletic & Activities League Scholarship awards scholarships to graduating seniors who plan to major in public service while pursuing a degree in higher education. Applicants must reside in Montgomery County and have participated in community service and activities, among other criteria.

National Trail Education Foundation Fund cultivates support for the National Trail Local School District and awards grants to enhance its educational, enrichment and scholarship programs.

National Veterans Affairs History Center Foundation helps make possible the construction and operation of the Veterans Affairs History, Research and National Heritage Center, to be located on the Dayton V.A. Medical Center Campus, by generating income for the organization.

Donors and organizations establish funds to help others
Foundation Poised for Best Fiscal Year Yet

Wow, what an outstanding year for charitable giving!

One year ago I announced that The Dayton Foundation had surpassed the half-billion dollar threshold, with $505.4 million in charitable assets under management. Today, we are on the cusp of crossing the $600 million mark, with $596.6 million in assets as of December 31, 2017. Never in the Foundation’s 97-year history has such tremendous growth happened so quickly. Thanks to all of you, The Dayton Foundation is in position to record its best and most active fiscal year to date.

The volume of interest in the Foundation’s services during the second half of 2017 was unlike anything I’ve witnessed over the past 16 years as president. Between July 1 and December 31, 2017, gifts from new and existing fund holders totaled $57.3 million—nearly the same amount received during all 12 months of the previous fiscal year ending June 30, 2017. Additionally, grants going out from donor funds exceeded expectations with more than $26 million awarded to charity.

Individuals, families and organizations also opened 227 new charitable funds of all types during that time period. And interest in our services hasn’t waned after the start of the new year, with an additional 50 funds established to date, bringing the total of new funds this fiscal year up to an all-time high of 277. We’re very excited to welcome these new donors to the Foundation and to fulfill their philanthropic wishes.

Grants going out to charity, new gifts coming into funds and new charitable funds established all represent the generosity, compassion and commitment of our community. These are good things for Greater Dayton and for charitable organizations across the country. We thank you most sincerely for putting your trust in us to steward your charitable dollars for today and the future.

Tax Reform and the Impact on Charitable Giving

In the final days of 2017, Congress enacted the most comprehensive tax reform in more than 30 years. Since then, donors and others with whom we work have asked what The Dayton Foundation thinks will happen to charitable giving as a result of changes to the standard and itemized deductions.

Forecasting the impact of this new legislation on the Foundation and other local nonprofits is a lot like trying to predict the weather. The simple truth is only time will tell. The provisions of the new law touch everyone in some way. For people who want to make the most of their resources to benefit others, being mindful of their contributions to charity and the tax deductions that the law allows will continue to be important considerations. We remain optimistic, however, that the Dayton Region’s philanthropic landscape will be fine. While many nonprofits often emphasize tax deductibility as an incentive when encouraging donors to give, we know that people give out of the goodness of their hearts.

For those of you who typically itemize, I recommend you read the Tips on Charitable Giving column on page 8 of this newsletter. Joe Baldasere, chief development officer, helps clarify how the nature of the new law leverages some of the unique advantages of a Dayton Foundation Donor-Advised Fund, particularly for individuals who want to consolidate multiple years’ worth of giving at one time, receive immediate tax benefits and maintain flexibility to time grants to charities.

Other beneficial giving options to discuss with your financial advisor include gifts of cash by check or credit card that, under the new tax law, are now deductible up to 60 percent of your adjusted gross income. IRA assets, which were untouched by the legislation, are the most advantageous gift option for individuals ages 70-1/2 and older due to their high tax rate when left in an estate plan.

As you consider your giving plans for the year, don’t hesitate to call upon The Dayton Foundation. We’re happy to talk with you or your financial advisor to help you make the most of your charitable gifts for your circumstances.

We’re off to a promising start in 2018, as the number of new funds and grants going out to charity grow. We have so much to be proud of and look forward to an even brighter future.

Endowments

country athlete who inspired others with her heart of gold. The fund awards scholarships to help further the education of Mannsboro High School graduates who embody Jennas spirit.

Phil Rizzo Charitable Fund provides income for St. Rita School for the Deaf and the St. Leonard Foundation. The fund honors the memory of Phil Rizzo, a longtime employee of Standard Register and Wright State University, where he retired in 1992 as an associate director.

Phil Rizzo Fund for Students in the Miami Valley supports activities, such as summer and early learning experiences, after-school and literacy programs, and mentoring, by awarding grants to local nonprofits that offer those services.

Phil Rizzo Fund for Young People with Disabilities works to enhance the lives of young people with disabilities by supporting nonprofit organizations that help them to lead productive, healthy and inclusive lives.

Herbert Scott Memorial Scholarship Fund assists African-American Dayton Public School graduates in furthering their education. Eligible students must be in or have aged-out of foster care and be accepted to an accredited technical school or a two- or four-year college or university.

Mary Ann Spearin Fund carries out a longtime interest of the donor by providing annual income to The Francis can at St. Leonard. The fund supports the improvement and maintenance of garden areas that were planted and cared for by Mary Ann Spearin before her passing in 2017.

YMCA of Greater Dayton Aquatics Programs Fund enhances the offerings of the YMCA of Greater Dayton by generating income to benefit the organization’s aquatic programs. *African-American Community Fund

Richard and Betty Shepherd

Mary Ann Spearin Fund

Toni Moore Charitable Fund

Janis Vargo Charitable Fund

Lawless Family Charitable Fund

John & Virginia Jauch Charitable Fund

Donald and Susan Harker IRA Charitable Fund

Flynn Family Charitable Fund

Bill and Shirley Coen Fund

Lois and Donald Bigler Charitable Fund

Donald and Susan Harker IRA Charitable Fund

Anne L. Zegarra Charitable Fund

Janis Vargo Charitable Fund

Rick and Rose Sammon Charitable Fund

Beverly Stewart Family Fund

Janis Vargo Charitable Fund

Washington Humanitarian Fund II

Dennis Wolters Charitable Fund

Please note that IRA transfers may not be made to a supporting organization, private foundation, Donor-Advised Fund or Charitable Checking Account. *To find out if this charitable-giving option may work for you, contact a member of our Development staff at (937) 222-0410.

From the President

Michael M. Parks

“...the passion and commitment of our community ...”
Recent discretionary grants help build a better community

I

n the second half of 2017, The Dayton Foundation awarded $26.4 million in grants from donor funds to charitable organizations in Greater Dayton and beyond. A portion of this amount was awarded through the Foundation’s discretionary grants program, made possible by donors who have provided unrestricted or highly restricted funds. These funds enable the Foundation to act on opportunities for the community and address pressing needs throughout the region.

In December, the Foundation awarded $337,300 in discretionary grants that were approved by the Foundation’s Governing Board to assist Greater Dayton charities. Additionally, grants totaling $40,750 were awarded through the Foundation’s Greenlight Grants program to benefit area nonprofits.

Advocates for Basic Legal Equality ($50,000) to assist in hiring additional lawyers to serve an increased number of low-income clients, as well as build community partnerships.

Agape for Youth ($7,000) to aid in launching the Bridging Hope and Futures program that will prepare youth for emancipation as they transition out of foster care.

CityWide Neighborhood Development Corporation ($25,000) to help fund the final phase of the Lakeside Lake restoration project.

Girl Scouts of Western Ohio ($22,000) to assist in piloting a program for economically disadvantaged girls.

Greater Dayton Union Cooperative Initiative ($75,000) to assist in building a new cooperative grocery store in a designated food desert area.

Omega Community Development Corporation ($75,000) to aid in building the Hope Center that will host generational poverty-reduction programs.

Partners in Hope ($25,000) to help build a new facility to expand relief, education and development services for families in need.

Toward Independence ($12,500) to assist with facility renovations to expand adult day habilitation programs.

We Care Arts ($31,000) to help expand studio space for individuals with developmental disabilities.

Wesley Community Center ($35,000) to assist with facility renovations to better serve individuals and families in need.

Greenlight Grant Awards

Alzheimer’s Association ($1,000) to purchase a grants management software license.

B-W Greenway Community Land Trust ($4,000) to train staff and volunteers on Geographic Information Systems to develop maps and reports for conservation easements.

Beaver Creek Wetlands Association ($4,000) to create additional youth education programs, wetlands signage and new educational materials.

Bike Miami Valley ($1,250) to purchase bike helmets and provide bike safety classes.

Centerville Washington History ($2,500) to purchase mannequins for displaying historic textiles.

Daybreak ($5,500) to create a youth-appropriate alcohol- and drug-rehabilitation outpatient clinic.

Dayton Crayons to Classrooms ($3,000) to conduct a feasibility study for starting a mobile distribution program.

Dayton Visual Arts Center ($2,000) to purchase a modular office system, partition and software.

These grants were made possible thanks to the following Unrestricted or Field-of-Interest Funds of The Dayton Foundation.

- Jack and Emily Blake Fund
- Steffen Brown Foundation Designated Fund
- Victor J. Cassano Unrestricted Fund
- Dr. William G. and Jenny Cassel Fund
- Hampden W. and Erma R. Catterton Fund
- David H. and Edith W. Clark Family Fund
- Francis Crosthwaite Fund
- Ada Eby Memorial Fund
- The Eckenstein Community Fund
- Patrick J. Fannon Discretionary Unrestricted Fund
- Gretchen W. “Jinx” Fensel Fund
- Richard D. Fullerton Fund
- Glennon Family Fund #2
- Mr. and Mrs. John B. Greene Fund
- James M. Hewitt Fund for the Blind
- William and Joanne Hussey Fund
- Greater Dayton Jaycee Fund Mary Ann and Rich Johnson Fund for Aviation History and Heritage
- Mary L. Marshall Fund
- Thomas A. and Charlotte McGlaughlin Fund
- Geraldine L. Miller Family Fund
- Warren E. Miltenberger Fund
- Monarch Genesis Fund
- Kenneth E. and Margaret E. Parrish Fund
- The Robert and Jean Penny Endowment Fund
- Ellen Jane Lorenz Porter Fund
- Greater Dayton Union Health Care Coalition Endowment Fund
- Ruth Reutinger Fund
- Tri-River Employers Health Care Coalition Endowment Fund
Grant Helps Teachers Nurture Students’ Love for STEM

From exploring exciting aviation sites around Greater Dayton, to pilot- ing a real airplane, Air Camp offers once-in-a-lifetime aviation and aerospace experiences to inspire the next generation of learners. Since 2010, students from across the country have been exposed to the wonders of science, technology, engineering and mathematics (STEM) through this locally-based program.

Air Camp has been hugely successful – growing from one camp serving 40 kids in its inaugural summer to three camps serving 132 kids in 2017. New collaborations in 2018 will bring the total number of camps offered to 14, but accommodating additional students in the future could be difficult due to space constraints.

These challenges prompted camp leaders in 2014 to brainstorm ways to expand their reach and nurture a love for STEM in elementary and middle school students. From these efforts, the idea for Teachers Air Camp was born.

“If you really want to reach kids, you need to reach the teachers,” said Dr. Vince Russo, co-founder and president of Air Camp. “Just one teacher reaches 25 to 75 kids per year, giving them the potential to reach thousands of children over the course of their careers.”

In 2015 The Dayton Foundation’s Engineering and Science Foundation of Dayton Fund (ESFDF) – one of the original funders of Air Camp – awarded $111,030 over three years to help Air Camp develop a program for educators.

“ESFDF helps programs get started by giving small grants to strategic and collaborative projects that stretch dollars,” said Laurie Quill, ESFDF board member and founder of Human Factors Solutions LLC. “Air Camp and Teachers Air Camp are perfect examples of this. From aerodynamics, to aviation technology, they highlight so many great things that are happening in Dayton.”

Last summer, 40 teachers attended Teachers Air Camp, where they had the opportunity to participate in ground school, fly unmanned aerial vehicles and pilot an airplane. Beth Sizemore, Ed.D, curriculum supervisor for Beavercreek City Schools, and Teachers Air Camp co-founder and president of Air Camp. “Just one teacher reaches 25 to 75 kids per year, giving them the potential to reach thousands of children over the course of their careers.”

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– Laurie Quill, ESFDF board member and founder of Human Factors Solutions LLC

The experience for teachers doesn’t end when Air Camp is over. At a special alumni event, teachers participated in a workshop to build a wind tunnel using materials purchased at a craft store, and each teacher received supplies to take one back to their classrooms. Teams of four had two hours to build the unassembled parts. It made for a fun competition, but more importantly, building the wind tunnels taught them how to make future repairs.

Beth’s group tried – and failed with – many different designs until settling on a propeller made out of plastic spoons to produce the most energy.

“To truly learn, we must become comfortable that questions don’t always lead to solutions, but instead to more questions. Failure is part of this process. This is what STEM is all about.” Beth said. “Air Camp empowers STEM teachers to try new things in their classrooms.”

She was so inspired by the experience that when the State of Ohio granted nearly $1 million to fund STEM curriculum, she helped lead efforts for teachers to experience Air Camp. As a result, Greene County has partnered with Air Camp to conduct a special camp this spring for 120 of their STEM teachers.

Air Camp also recently received a boost when United Airlines learned about Teachers Air Camp and committed to funding two camps per year. In addition, the airline gifted a significant amount of air miles to fly teachers and students in and out of hub cities.

“Between attendees and teachers, we estimate that the number of students impacted so far is just under 19,000. The support from ESFDF and United Airlines will help take Air Camp to the next level. The more teachers who attend, the more students we can impact,” Dr. Russo said. “This will help inspire youth to pursue careers in STEM fields and ensure we have enough individuals to fill these positions in the future.”

Teachers participate in building a wind tunnel to take back to their classrooms and share with their students.
Tips on Charitable Giving

How the New Tax Legislation Could Affect Your Charitable Deductions

With the passage of the new tax legislation, many of our donors may have questions about how the change in tax laws will affect their charitable giving deductions in the future. We know that for many of you, tax benefits aren’t your primary reasons for giving to your favorite charities, but rather it’s your desire to impact the lives of others that motivates you to give. However, I’d like to help clarify some of these changes and how the new tax laws may affect you in the coming years.

Perhaps the most notable change this year is the increase in the standard deduction, which will be raised to $24,000 for married couples filing jointly and to $12,000 for individuals. It has been estimated that 30 percent of the population currently itemizes when filing their taxes and roughly half of those individuals likely will continue to itemize under the new legislation.

There are options to consider when looking to maximize your charitable deductions under the new tax plan. One way to do this is through a Donor-Advised Fund or Charitable Checking Account (CCA) with The Dayton Foundation. With a Donor-Advised Fund or CCA, you may choose to “bundle” your charitable giving by making large gifts into your fund or account in one year then dispersing grants to charity over a multi-year period. This allows you to take advantage of the charitable deduction in the year you itemize, while taking the standard deductions in other years when you may not meet the threshold.

For instance, Mr. and Mrs. Jones traditionally give $15,000 annually to their church and other charities. Because they are married and filing jointly, this amount falls below the $24,000 threshold. Mr. and Mrs. Jones have worked with their financial advisor to come up with a plan that will maximize their charitable deductions under the new tax laws. With their advisor’s assistance, Mr. and Mrs. Jones transferred $45,000 in appreciated stock into their Dayton Foundation Donor-Advised Fund. They now have a pool of money to award grants to their favorite charities, which potentially could last them for decades, which potentially could last them for years at $15,000 per year. Additionally, they can claim a $45,000 charitable deduction for 2018 and take the $24,000 standard deduction in the other two years. As a result, their total deduction claimed over three years will be $93,000, as opposed to $72,000 if the standard deduction is used every year.

Other changes with the new tax legislation include fewer itemized deductions, an increase on the limitation of cash gifts to charity from 50 percent of adjusted gross income to 60 percent, and the doubling of the estate tax threshold. One thing that hasn’t changed, however, is the IRA Charitable Rollover provision. Donors ages 70-1/2 or older should consider this tax-wise option first when making a charitable gift. These individuals can donate up to $100,000 annually from their IRA to any 501(c)(3) charitable organization without treating the distribution as taxable income. Married couples with two separate IRAs may take up to $200,000 tax free each year.

As always, you are encouraged to discuss these and other charitable giving options with your professional advisors to ensure you are aware of the tax benefits that are most advantageous to you. You may also contact me, Joe Baldasare, or Michelle Lovely, vice president of Development, at (937) 222-0410 for more information.