

Timing of Contributions

For contributions to be counted as a 2025 tax deduction, please note the following deadlines.

Contributions of cash or check:

Cash or checks must be delivered to the church office no later than 12:00 noon on Wednesday, December 31, 2025. If mailed, the postmark must be dated December 31 or earlier.

Contributions using FPC’s online giving:

Contributions made using online giving must be completed before midnight, December 31. To give online:

- Go to the website, FirstPresGreenville.org.
- Click the “Give” tab.
- Select “Give to Operations.”
- Follow the instructions.
- To see your giving online, please set up a login and password.

Contribution of investment securities:

Stock transfers must be completed by December 31. This means that stock must be in FPC’s account by December 31. Merely giving transfer instructions to your broker by year-end may not be adequate. We recommend you initiate any gifts of stock by Friday, December 12, 2025.



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Act Now for Greatest Benefit

As the year draws to a close, act now to make certain you have accomplished your giving goals for 2025. Remember that time spent deciding how to best make your gifts can result in maximum tax savings, other financial benefits, and the satisfaction of maximizing your giving.

Unsure of your 2025 Commitment Balance?

If you are unsure of your 2025 commitment balance, contact Kristy Service (864.565.0929, kservice@firstpresgreenville.org) or Bobby Hoffman (864.565.0962, bhoffman@firstpresgreenville.org).

Year-end Checklist

- Review estate planning documents, power of attorney, and living wills.
- Confirm beneficiary designations and asset titling.
- Communicate location of important documents to appropriate individuals.

Scan Code to
Give Online



The information in this brochure is not intended as tax or legal advice. Consult your attorney, CPA, and/or financial advisor for specific advice on how to accomplish the transactions discussed in this brochure.

First Presbyterian Church
200 West Washington Street
Greenville, SC 29601
864.235.0496 • FirstPresGreenville.org

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Year-end Giving



**FIRST PRESBYTERIAN CHURCH
GREENVILLE, SC**

Year-end Giving



**FIRST PRESBYTERIAN CHURCH
GREENVILLE, SC**

Gifts of Cash

Gifts of cash or by check are an easy way to give. These gifts can be placed in the offering plate on Sunday morning, mailed to the church, or dropped off at the church during regular office hours.

An ever-increasing percentage of our contributions are given online. To contribute online, go to FirstPresGreenville.org/Give, or scan this QR code. There you can establish a recurring gift from a checking or savings account or a debit or credit card, or you can make a one-time gift from any of these sources.



Leaving a Legacy

An estate plan ensures that the assets that God has blessed you with are used and distributed according to your wishes. It is also an opportunity to honor God. As a part of your estate plan, prayerfully consider including First Presbyterian Church or the First Presbyterian Church Foundation as a beneficiary. You can do this in various ways: include one or both of the entities in your will or trust documents; make them a beneficiary on a retirement account or life insurance policy; or use another estate planning vehicle.

What is the difference between leaving a gift to the church and leaving it to the Foundation?

The answer is how the gift will be used and the number of years it can impact our ministries and/or missions.

A gift left to **First Presbyterian Church** will generally be used in the ministry budget or specified ministry or mission in the year it is received. These gifts are extremely important and beneficial to the church.

A gift to the **First Presbyterian Church Foundation** will be placed in an endowment, which can be specified by the donor or left to the discretion of the Foundation Board. The earnings from the endowment will be used annually to make grants to ministries of First Presbyterian Church, as well as missions and ministries outside the church. A gift to the Foundation means your generosity, along with that of other donors, will continue impacting ministries and lives long after you are gone. As your generosity during your life had significant kingdom impacts, this type of legacy gift will allow that to continue.

There are also ways to provide a meaningful future gift while generating income, immediate tax savings, and other benefits today through various planned giving documents. To learn more about making a planned gift to First Presbyterian Church and/or the First Presbyterian Church Foundation, please contact Bobby Hoffman (864.565.0962, bhoffman@firstpresgreenville.org).

Gifts of Appreciated Assets: Stock

Gifts of Appreciated Stock are a great way to give from assets instead of cash. This can be a source of tax savings if you have owned the stock for over a year and it has appreciated in value during this time. By donating the stock directly to the church, you receive a possible tax deduction for the value of the stock on the date of transfer, but more importantly, you avoid the capital gains tax on the appreciated value.

If you have stock losses, generally you should not contribute the stock itself, but rather sell the stock to realize the loss for tax purposes. You can then contribute the cash and take a charitable deduction.

Stock Transfer Instructions:

1. Contact your broker and request the transfer. **Also please notify Kristy Service (864.565.0929, kservice@firstpresgreenville.org) and Bobby Hoffman (864.565.0962, bhoffman@firstpresgreenville.org).**
2. Provide the following to your broker:
Firm: Charles Schwab
DTC number: 0164
Account number: 3294-8314
Account name:
First Presbyterian Church of Greenville, SC

Qualified Charitable Disctribution

Qualified Charitable Distribution is a way for individuals aged 70 ½ or older to donate money directly from their IRA to a qualified charity with their donation counting towards their required minimum distribution. For 2025 the maximum QCD amount is \$108,000 per person. For married couples, each with their own traditional IRA, they could each give \$108,000 for a combined potential gift of \$216,000. QCD is not a tax-deductible gift. Instead, its tax advantage comes from the fact that the amount you give is not counted as taxable income, which lowers your overall taxable income even if you do not itemize deductions. Please consult your tax advisor to understand how a QCD applies to your personal situation.

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