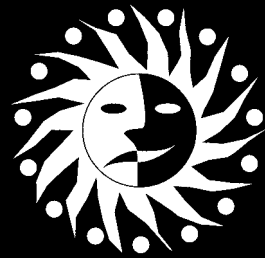


THE NAPLES PLAYERS

Guide *to* Gifting



THE NAPLES PLAYERS is a vibrant community theater that has been enhancing lives by providing a premier theater experience since our founding in 1953.





THE NAPLES PLAYERS GUIDE TO GIFTING

All of our productions are performed by volunteer amateur actors, on sets built by volunteers, in costumes sewn by volunteers, with volunteer sound, lighting and backstage crew. Each year our many volunteers generously donate over 60,000 hours of their time and talent, valued at over a million dollars. Though totally volunteer-driven, the quality of our productions earn a very favorable comparison to professional theaters in our area.

Every year we present nine to ten outstanding productions, generally six on the Blackburn Hall main stage, and three in the more intimate Tobye Studio, plus the very popular *Stage 2 Improv*. In addition, our acclaimed children's program, *KidzAct*, presents six productions each year, during which over 600 area youngsters learn and explore the fun of the performing arts.

All of these activities would not be possible without the generous support of our donors. The Naples Players is a charitable 501(3)(c) organization. This booklet is designed to help you learn the many ways that you can support The Naples Players with a tax-free contribution today...or tomorrow.

YOUR GIFT, OF ANY AMOUNT, CAN MAKE A DIFFERENCE



CASH GIFTS – OPERATING & ENDOWMENT

CASH GIFTS

A gift of cash is the simplest and most direct way to contribute to The Naples Players. Because of the charitable tax deduction, your net cost will likely be much less than the gift's actual amount. Example: A person in the 33% marginal tax bracket can make a contribution of \$1,000 at a net cost of only \$670 after the \$330 tax savings.

OPERATING DONATIONS

Through the generosity of supporters who believe as we do that theater is a fundamental way to broaden our understanding of ourselves and each other, our theater provides a valuable social service to our community.

The Naples Players is one of the premier community theaters in the nation. Even so, our ticket sales only cover about 65 percent of our Operating Budget. So literally, without the generous contributions of our Donors, we could not continue to deliver the number of productions that we do, at the affordable ticket prices we offer.

In addition to our productions, The Naples Players offers a wide range of adult education programs, as well as our *KidzAct* program.

No matter the amount, every contribution that supports our Operating Budget is deeply appreciated.

OPERATING DONORS:

Producer: \$40,000 and up
Director: \$30,000 - \$39,999
Playwright: \$20,000 - \$29,999
Star: \$10,000 - \$19,999
Cast: \$1,000 - \$9,999
Stage Manager: \$500 - \$999
Understudy: \$100 - \$499

ENDOWMENT DONATIONS

Every healthy organization strives to maintain an Endowment, to provide for future planning and growth, as well as unplanned events. The Naples Players is a conservative organization, and typically directs any funds in excess of its annual operating requirements to The Naples Players Endowment Fund, which is carefully managed by professional financial advisors.

If you prefer to specify that your gift be directed to the Endowment Fund, you only need to tell us when you make your gift.

ENDOWMENT DONORS:

Ten Star: \$100,000 and up
Nine Star: \$50,000 - \$99,999
Eight Star: \$40,000 - \$49,999
Seven Star: \$30,000 - \$39,999
Six Star: \$20,000 - \$29,999
Five Star: \$10,000 - \$19,999
Four Star: \$5,000 - \$9,999
Three Star: \$1,000 - \$4,999
Two Star: \$500 - \$999
One Star: \$200 - \$499



CASH 'ALTERNATIVE' GIFTS

APPRECIATED SECURITIES

An alternative to a gift of cash that deserves careful consideration is a gift of appreciated securities. In addition to receiving a charitable deduction for its full fair-market value, you can avoid tax on the capital-gain element of the security if you have owned it for over one year.

REAL ESTATE

You may consider a gift of your personal residence, farm, vacation home, or commercial or rental property. Like a gift of long-term appreciated securities, a gift of real estate can be very attractive because of the double tax benefit – an immediate charitable deduction and the avoidance of capital-gains tax (if you have held the property for over one year).

However, family considerations may not permit making an outright gift of your personal residence. Instead, you may want to consider making a gift to The Naples Players of a remainder interest in such property. Even though you will retain the right to possess and enjoy the property for as long as you (and/or your spouse) live, you'll obtain a current income-tax deduction for the present value of the remainder interest gifted to The Naples Players.



IN-KIND DONATIONS

The Naples Players welcomes in-kind donations including some unique props, home goods, costume items, period furniture, and electrical or home appliances for our stage performances. **However, our space is very limited, so please call us first to learn if we can accept your item(s).**

IN-KIND SERVICES

Donations of services from area businesses are often very helpful and appreciated. So think creatively – can you provide a service that would benefit the theater? If so, you may be able to make a charitable tax-free contribution of your service. Please call us.



WILLS, RETIREMENT PLANS & LIFE INSURANCE

One of the most effective ways to help The Naples Players is through Planned Giving, which lets you determine the final distribution of your estate.

There are many options available. The choice depends on your unique circumstances and your personal and financial objectives.

Whatever form of charitable bequest you choose, it is not subject to federal estate taxes, so it significantly reduces the tax burden of an estate. The value of the bequest may be deducted when the taxable estate is determined, and there is no limit to the deduction.

Outright Bequests in Wills & Trusts

A bequest allows you to retain unlimited control of your assets during your life, and to receive a full tax deduction of the benefits donated upon death. Outright bequests made in your Will or Testamentary Trust enable you to make charitable contributions that may not be possible during life.

A Specific Bequest identifies the gift of a particular asset, while a General Bequest provides a gift of a specific dollar amount. A Percentage Bequest expresses the gift as a percentage of your total estate. It is also possible to make a gift of what is left after taxes, debts, expenses, and other bequests have been satisfied (a Residual Bequest), or to condition a gift on the occurrence of some event, such as an intended beneficiary predeceasing you (a Contingent Bequest).

While all of the above examples could provide The Naples Players with unrestricted support, any of these may be designated as a restricted bequest for a specific purpose. For example, if you wish to memorialize a family member or honored friend, you may establish a named fund that will provide support for a program of special interest to you or the honored person.

Retirement Plans

You can designate The Naples Players as the beneficiary of your IRA, 401(k) or 403 (b), and choose to donate all or part of your retirement assets to The Naples Players. Distribution of the funds in your plan should also be clearly stated in writing and you should make your final wishes known by placing instructions in your will. Upon your death, your wishes will be carried out to donate all or a portion of the funds of your IRA, 401(k) or 403 (b) plan to The Naples Players.

Life Insurance Gifts

Life insurance is an asset that is frequently overlooked. If the original need for which a policy was purchased no longer exists, a gift of this asset can be very rewarding, particularly if the policy is fully paid.

This type of gift allows you a beneficial tax deduction. With the help of your attorney you can decide how much you would like to donate, and determine if you will use an old policy or simply create a new one. In addition, a charity owning a life insurance policy has the option of accessing the policy cash value with loans of withdrawals, or holding the policy for the death benefit.



PLANNED GIVING - CHARITABLE TRUSTS

Another way for you to make charitable gifts is to create a Charitable Trust. While there are many types of charitable trusts, two of the most common are the Charitable Remainder Trust and the Charitable Lead Trust.

Charitable Remainder Trust

A Charitable Remainder Trust is an irrevocable trust used to enable donors to give money or property to charities, while continuing to receive income (fixed or variable) from the property for life or for a specific period of time not to exceed 20 years. An inter vivos trust is created and funded during the grantor's life, and is used primarily to provide income security to the grantor and/or the grantor's spouse. A testamentary trust is funded at the grantor's death through a will or living trust, and is used to provide income benefits to heirs.

Charitable Remainder Trusts qualify for special tax benefits if it complies with one of the following permitted forms:

Charitable Remainder Annuity Trust

The annual distributions to the income beneficiaries is a fixed percentage (not less than 5% or more than 50%) of the initial net fair market value of the assets used to fund the trust. Additional contributions are not allowed. The Charitable Remainder Annuity Trust is particularly suitable for the beneficiary who wants the security of a specified fixed payment.

Charitable Remainder Unitrust

The annual payout is a variable percentage (not less than 5% or more than 50%) of the current fair market value of the assets in the trusts. The Unitrust may be set up for life or for term of up to 20 years, and the payout must be made at least annually. Assets are revalued each year – if the principal increases, the payout increases. Contributions to a Charitable Remainder Unitrust can continue after the trust is established.

If you fund the Unitrust with appreciated long-term capital-gain securities or real estate, you can increase your tax benefits by avoiding capital-gain tax on the initial transfer of the asset to the trust.

You might also fund a Unitrust with illiquid assets (e.g. real estate or closely held stock) by creating a 'Net-Income Unitrust' or a 'Flip Unitrust'.

A Charitable Lead Trust is the reverse of the charitable remainder trusts. The charity has the first or lead interest, and the non-charitable beneficiary has the remainder interest. The trust pays the charity a certain amount every year for the term of the trust (you can specify either the annuity or unitrust method), and the remaining assets pass to the non-charitable beneficiary.

The Charitable Lead Trust can be an excellent estate planning vehicle if you are optimistic about the future performance of the investments in the trust. If created properly, a Charitable Lead Trust allows you to keep an asset in the family while being an effective tax-minimization device.

Please discuss these options with your legal and financial advisors for thoughtful guidance and careful execution.



CORPORATE GIVING

In addition to a Federal tax deduction, we offer flexible and customized benefits for our corporate donors depending on the gift and the aims of your organization.

Corporate support of The Naples Players can provide organizations with broad visibility, recognition among a diverse, well-educated audience; present theater evenings and special events to entertain and thank clients and recognize employees; introduce or promote new products or services; support of one of southwest Florida's cultural jewels; and demonstrate good corporate citizenship.

Whether as a supporter of a full season, a select production, or one of The Naples Players' many education programs, your contribution will be utilized efficiently and effectively and will help The Naples Players sustain its legacy as one of the nation's top community theaters. In all instances, public recognition of your support is a major benefit.

Season Playbill Advertising

The Naples Players Playbill is a 4-color brochure that reaches more than 65,000 theater-goers. Support The Naples Players and promote your company through effective

advertisements, available in ¼, ½, and full-page sizes. Annual deadlines apply.

Sponsor A Show

Exclusively sponsor a production in either Blackburn Hall or in the Toybe Studio, and receive a range of benefits including credit in the annual Program and all printed promotional materials, pre-show announcements, and tickets. Please call for details.

Blackburn Hall sponsorships are \$10,000 for major musicals and \$6,000 for other productions.

Toybe Studio sponsorship is \$4,000.



Matching Gifts

A corporate matching gift is an easy way to increase the impact of a personal contribution to The Naples Players. By establishing a Company Matching Gift Program, you can make a gift that could double or triple the impact of your contribution.

NOTE to Corporate Employees and Retirees: Please check if your Company has established a Matching Gift for The Naples Players, and follow their instructions to obtain the Matching Gift.



KIDZACT GIFTING



The Naples Players is a premier Community Theater, and as such, believes that educating our youth about theater is a social obligation.

We began **KidzAct** over 10 years ago, and our 'Kids' have now begun to graduate from high school and achieve exciting scholarships to renowned theater arts education centers around the Nation.

KidzAct programming requires a tuition, but we work very hard to ensure that this theatrical experience is available to all Kids, of all opportunities, through the generous support of our contributors.

Financial scholarships provide full or partial tuition to selected children who have shown a strong interest and/or ability in drama, music, and/or dance, and, who may be, because of financial restrictions, unable to participate in **KidzAct** programs.

By designating your Gift to the **KidzAct** Program, you can ensure that this wonderful program for our youth will continue. Please specify the restrictions of your gift if you desire: either as **KidzAct** Operating Expenses or as **KidzAct** Scholarship(s).

Applicants must be between the ages of 4 and 18, and they or their parents or legal guardians must be residents of Naples, Collier or Lee Counties. Scholarships are available to Public, Private, and Home Schooled students.



GIFT OPTIONS CHART

If You Would Like to ...	Then Consider ...	How You May Benefit...
<ul style="list-style-type: none"> • Support TNP today • Receive charitable income-tax deduction 	An outright gift of cash	Deduct 100% of the gift value for federal income-tax purposes
<ul style="list-style-type: none"> • Support TNP without depleting your cash reserves • Avoid capital-gain tax 	A gift of appreciated stock	Provide support to TNP while decreasing the out-of-pocket cost to you by avoiding capital-gain tax
<ul style="list-style-type: none"> • Minimize taxes on the transfer of a business you own • Provide support for TNP 	A gift of closely held business stock	Receive an income-tax deduction and avoid capital-gain tax
<ul style="list-style-type: none"> • Make a significant future gift without affecting your current lifestyle 	A charitable bequest	Reduce estate and death taxes, and retain control over your assets during your lifetime
<ul style="list-style-type: none"> • Leave assets to TNP and your heirs upon your death but you are not sure what to leave to whom 	Naming TNP as a beneficiary of your retirement-plan benefits	Avoid estate tax on retirement-plan assets while making other property available to pass to your heirs
<ul style="list-style-type: none"> • Make a significant gift to TNP • Retain an income for yourself 	A charitable gift annuity	Receive a current income stream and an immediate income-tax deduction
<ul style="list-style-type: none"> • Receive a charitable income-tax deduction now • Receive income later 	A deferred-payment gift annuity	Receive an immediate income-tax deduction and income to begin at a future date you choose
<ul style="list-style-type: none"> • Make a significant gift to TNP • Retain an income for yourself 	A charitable remainder uni-trust	Receive a variable income stream and an immediate income-tax deduction
<ul style="list-style-type: none"> • Make a significant gift to TNP • Retain an income for yourself 	A charitable remainder annuity trust	Receive a fixed-income stream and an immediate income-tax deduction and avoid capital-gain tax
<ul style="list-style-type: none"> • Use your assets to support TNP today • Retain control over the distribution of those assets to heirs 	A non-grantor charitable lead trust	Freeze value of assets contributed for gift- and estate-tax purposes and avoid estate tax on future appreciation

We sincerely appreciate that you are considering a gift to The Naples Players. To answer any questions or to discuss the specifics of your situation, please call John Sorey III, Executive Director, (239) 434-7340 ext. 15. Learn more at www.naplesplayers.org and click on donate.





The Naples Players • At Sugden Community Theatre
701 5th Avenue South • Naples, Florida 34102-6662
www.napleplayers.org

MAKE A DONATION

I/We support theatrical excellence with this tax deductible contribution to The Naples Players, Inc.

Please accept this contribution for the sum of \$ _____

Operating Fund Endowment Fund

KidzAct Scholarships Any

Printed acknowledgement should read:

Name: _____

Address: _____

City: _____ State: _____

Zip: _____ Phone: () _____

Email: _____

Check Donate on-line Now! (www.naplesplayers.org)

Visa MasterCard Amex Discover

Card #: _____ Exp. Date: _____

Signature _____

Please send this form using the attached envelope with your donation to:

The Naples Players
701 5th Avenue South • Naples, Florida 34102-6662

REQUEST INFORMATION

I/We are interesting in making a tax deductible gift to the Naples Players, Inc. Please provide more information about (check as many as apply):

Cash Securities Real Estate In-Kind Donations

In-Kind Services Planned Giving

Corporate Giving Matching Gifts

Show Sponsorship KidzAct Scholarships

Playbill Advertising Other

Please Contact Me/Us at:

Name: _____

Address: _____

City: _____ State: _____

Zip: _____

Phone: () _____

Email: _____

Please either mail or email this form using the attached envelope to:

The Naples Players
701 5th Avenue South • Naples, Florida 34102-6662
jsorey@naplesplayers.org