

# DID YOU KNOW YOUR SURPLUS GRAIN CAN DO MORE THAN FILL A BIN? IT CAN HELP FILL THE KINGDOM.



As each has received a gift, use it to serve one another, as good stewards of God's varied grace. - 1 Peter 4:10

## WHY GIVE?

- **TAX SAVINGS:** Farmer avoids having to include the sale of crops in their income along with 75% tax credit on value of the donation (credits can be spread out throughout 5 years) while helping Iowa families afford a Christ-centered education
- **MAINTAIN DEDUCTIBILITY:** Farmer can still deduct the input costs or expenses of raising the grain.
- **INSTILL A FOUNDATION OF FAITH:** Gifts of grain provide funding for Iowa students to be able to attend a Lutheran school that will give them a solid foundation of Christian education.

Learn more at:

[lowalutheransto.com](http://lowalutheransto.com)



IOWA LUTHERAN SCHOOL  
TUITION ORGANIZATION

*Jesus said, "Let the little children come to me..."*

# HOW DOES THE GRAIN DONATION PROCESS WORK?

1. The farmer delivers grain to the co-op and put it in the name of the charitable organization as it's delivered, not on a warehouse receipt in his name.



2. The farmer should then let the charity know that he has made a gift of grain in their name. Some coops do not want to disclose who made a gift, so we always ask our donors to let us know directly when it's done.



3. Iowa Lutheran Student Tuition Organization will sell the grain immediately and the proceeds are transferred to ILSTO by check from the co-op.

