

January 2013



FAIRFIELD COUNTY FOUNDATION NEWS

HELP US SPREAD THE WORD!

Please feel free to use the "forward to a friend" feature of this newsletter to help us spread the word about how the Fairfield County Foundation is building a legacy for our community.

SCHOLARSHIP INFORMATION

**2013-2014
SCHOLARSHIP
APPLICATION NOW
AVAILABLE [ONLINE](#).**

Deadline for submission of scholarship applications is **4 p.m. on Monday, April 1, 2013**. If you have any questions regarding the scholarship process, please contact our offices. Late or incomplete applications will not be accepted.

Professional Advisors Manual Now Available

The Foundation's Professional Advisors Manual contains all the latest information about the Foundation and how we can help you better serve your clients. It is now available on our [website](#)!

Board of Trustees:

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A Message From the Director

Dear Friends of the Foundation,

As we begin a new year, many of us make resolutions...from eating healthier to being more organized, each resolution is unique based on the goals of the individual making it.

At the Foundation, we strive to help individuals, families and organizations achieve their philanthropic goals in much the same way - based on the unique attributes and values they have. As we look to 2013, we hope that you will take a moment to think about what your philanthropic resolutions are for the year, and that you will remember that the Fairfield County Foundation is here to help you along the way.

2013 is sure to be an exciting year, and we're already receiving applications for scholarships and grants. As a reminder, scholarship applications are now available online, and the deadline for submission is Monday, April 1. Our preliminary grant proposal application and guidelines are also available online and are due Monday, March 11. Please contact us if you have questions about either.

As always, thank you for your ongoing support of the Foundation. I hope you each have a blessed, prosperous New Year!

Amy Eyman
Executive Director

The American Taxpayer Relief Act of 2012

On January 1, 2013, the House and Senate passed H.R.8, The American Taxpayer Relief Act of 2012, a bill to avert the "Fiscal Cliff." The bill contains a number of provisions of interest to tax-exempt organizations.

The bill:

- Raises marginal tax rates to a maximum of 39.6 percent for individuals with incomes over \$400,000 and married couples filing joint returns with incomes over \$450,000.
- Raises capital gains and dividend rates from 15 percent to 20 percent for taxpayers above the same thresholds.

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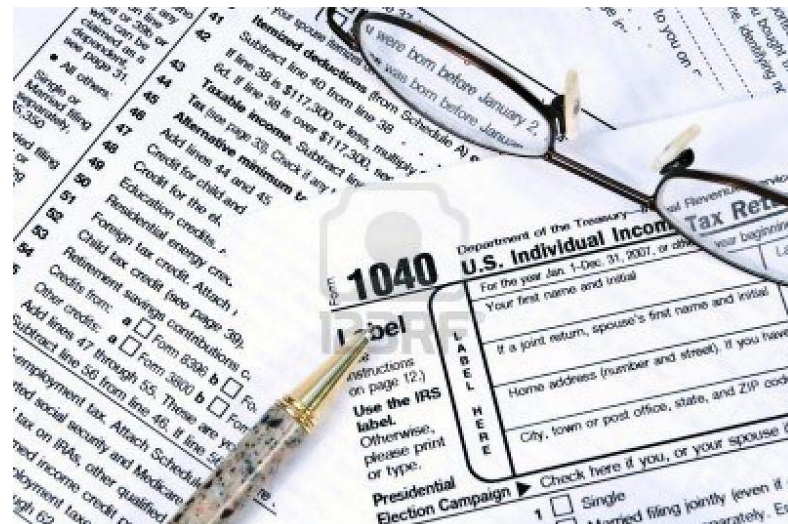
[Fairfield County Foundation](#)

- Keeps the individual exemption amount for the estate tax at \$5 million (indexed for inflation).
- Raises maximum estate tax rate from 35 percent in 2012 to 40 percent for years beginning after December 31, 2012.

Although the bill does not include a cap or any other direct limitation on charitable deductions, it does reinstate a limitation on itemized deductions for individuals with incomes over \$250,000 and married couples filing joint returns with incomes over \$300,000. Most itemized deductions, including the charitable deduction, are reduced by the lesser of 3 percent of adjusted gross income over the threshold or 80 percent of itemized deductions. This limitation had expired in December 2010. The bill also phases out personal exemptions for taxpayers with incomes over the same thresholds.

The bill also includes extensions through 2013 of several provisions of interest to exempt organizations:

- Taxpayers age 70 1/2 or older can donate up to \$100,000 from Roth or traditional IRAs to certain charitable organizations without including the amount of their IRA withdrawals in gross income.
- Taxpayers can make a rollover in January 2013 and have it treated as if made in 2012.
- Taxpayers who took a distribution in December of 2012 may contribute that amount to a charity and treat it as an eligible rollover to the extent it otherwise qualified as a charitable rollover.



Preliminary Grant Proposals due March 11, 2013

The Spring grant cycle begins with the Preliminary Grant Proposal deadline on March 11, 2013. Grant guidelines and the Preliminary Grant Proposal application can be found on our [website](#). The first step of the grant cycle is to contact Executive Director, Amy Eyman, to discuss your grant request idea and to determine whether your project fits within the Foundation's grant guidelines.

Building a Legacy: One Project at a Time



Grants provided by the Fairfield County Foundation continue to touch every corner of our community, helping organizations accomplish their goals. This month, we are featuring the Access to Justice Fund.

More than a decade ago, members of the Fairfield County Bar Association and Southeastern Ohio Legal Services (SEOLS) recognized that the need for civil legal assistance for indigent people in Fairfield County exceeded the resources available to SEOLS. Working together, they established the Fairfield County Legal Clinic in 2002.

In the current economic environment, funding for civil legal services has drastically decreased, while the number of people eligible for civil legal aid services has grown. The lack of funding for legal services means that many of those people will not have access to justice.

In an effort to provide funding for additional civil legal services for indigent people in Fairfield County, the "Access to Justice Fund" has been established at the Fairfield County Foundation.

The purpose of this fund is to support projects that will initiate, increase or improve direct services intended to meet the civil legal needs of indigent persons residing in Fairfield County, Ohio. A committee of three (3) persons, comprised of the current president and the current secretary of the Fairfield County Ohio Bar Association and an attorney employed by Southeastern Ohio Legal Services, will determine which projects are funded.

New Board Member Spotlight: Brian Shonk



The Fairfield County Foundation is happy to announce the addition of Brian D. Shonk to our Board of Trustees. Brian is managing partner of the law firm of Dagger, Johnston, Miller, Ogilvie & Hampson, LLP. He has practiced law with the Dagger Firm since 1987, focusing his practice on mid-size and small businesses, banks, and individuals in contract, business/estate planning and probate matters. His practice includes representation of creditors in various creditor/debtor disputes, including bankruptcy, workout and collection matters.

Brian resides in Lancaster with wife Dawn and daughter Claire. He is a Lancaster native and alumnus of Fisher Catholic High School. Brian graduated with a B.A. in Economics and English, cum laude, from Case Western Reserve University and received his law degree, magna cum laude, from Boston College Law School. While there he was inducted into the Order of the Coif and served as Articles Editor of the Boston College Law Review. He worked with the Boston law firm of Riemer & Braunstein before returning to Lancaster in 1987. Brian's professional affiliations include past President of the Fairfield County Bar Association (1995-1996); he is a member of the Fairfield, Columbus, Ohio State and Massachusetts State Bar Associations, and the Ohio State Bar Foundation.

In the Lancaster community, Brian and his family are members of St. Bernadette Catholic Church. In addition to his recent appointment to the Board for the Fairfield County Foundation, Brian presently serves as

Campaign Chairman (2012) for United Way of Fairfield County, sits on the Board of Directors for the Lancaster Fairfield County Chamber of Commerce and the Fairfield Center for disAbilities & Cerebral Palsy, and serves on the Ethics Committee for FairHoPe Hospice. He has previously served as President of the Board of Directors of the Fairfield County Board of MR/DD and of the Lancaster Country Club, and as a board member for the Fisher Catholic Foundation Lancaster Chorale and the Special Wish Foundation.

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