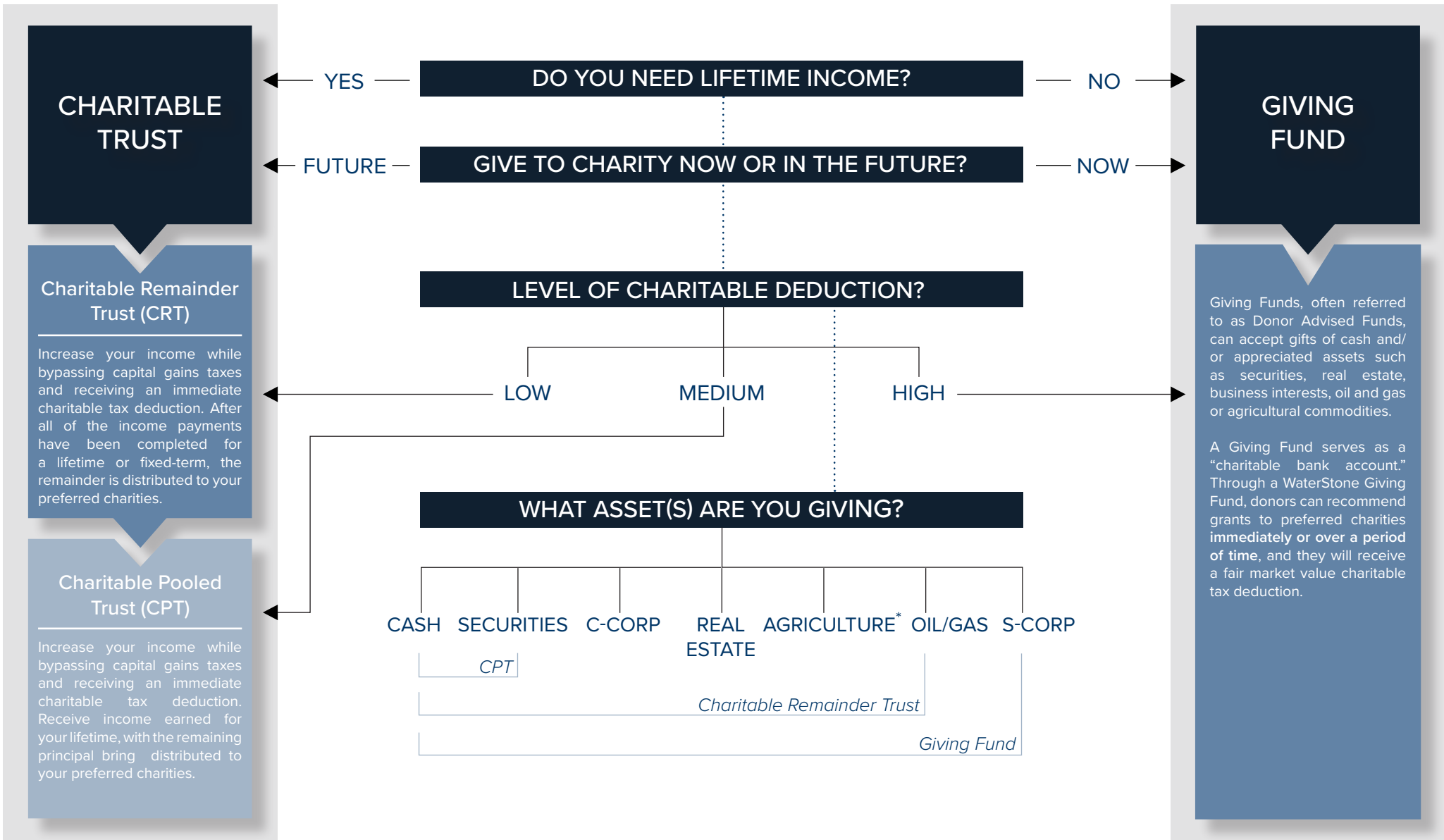


WHAT'S YOUR SOLUTION?



*Gifts of agriculture do not generate a charitable deduction, however, the giver does not have to recognize the income and is able to avoid federal and state income taxes on the gifted portion. The giver is able to retain all business expenses as a deduction as well.