

# BULK ACQUISITION LEVERAGED DONATION OPPORTUNITY



01.

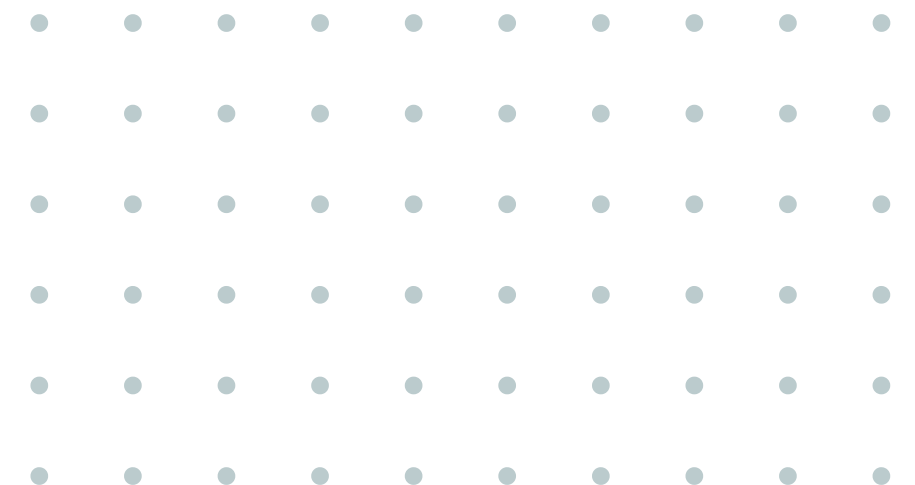
# THE STRATEGY





# CHARITABLE DEDUCTIONS

- U.S. tax laws provide incentives for charitable donations by allowing contributors to reduce their taxable income.
- When assets are donated, contributors can deduct the **fair market value** of these assets.

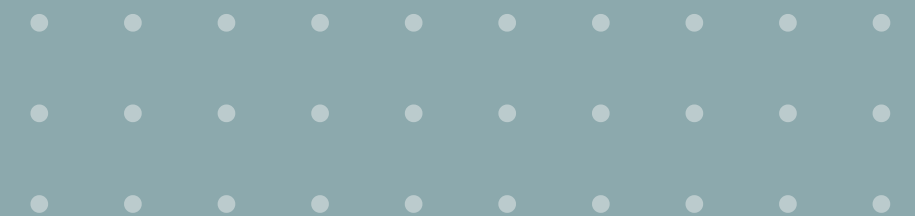




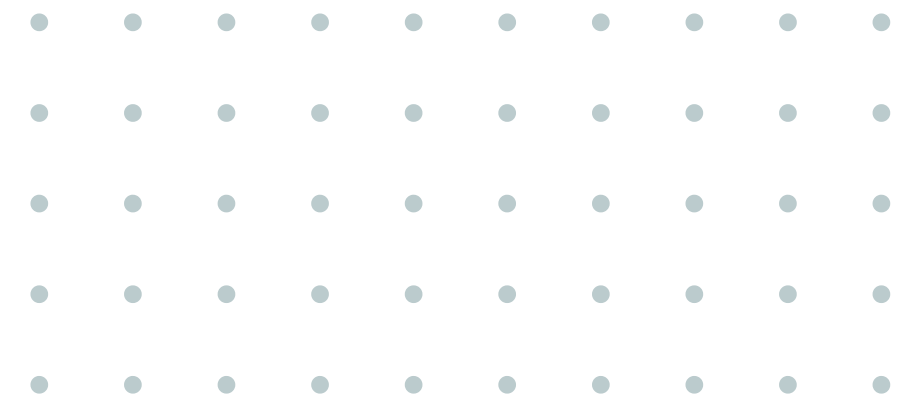
**RESULTS**

~ **4X**  
**LEVERAGE**

A charitable tax deduction against ordinary income.



# HOW IS THIS LEVEL OF BENEFIT AVAILABLE?



## Bulk Acquisition Pricing

Taxpayer acquires partnership interest under terms valuing the volcanic ash substantially lower than appraised values

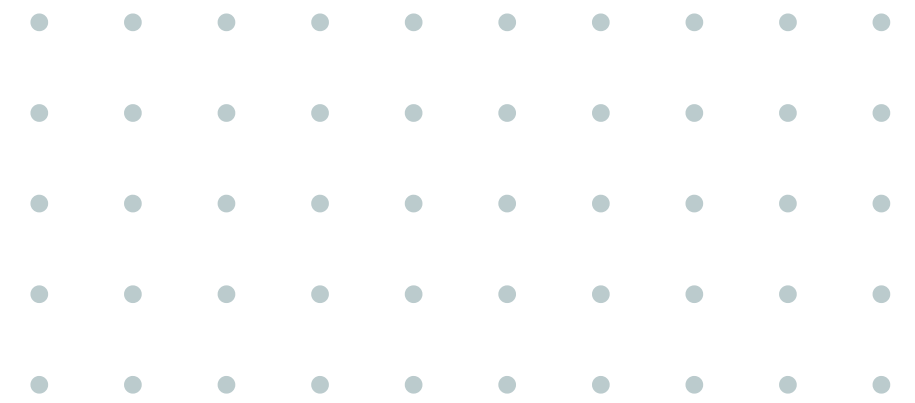


## Ability to Deduct at the Appraised Value

The taxpayer has long term holding period by virtue of basic "tacking" rules that apply when the taxpayer becomes a member of the LLC in partnership with long-term holders of property  
= *Deduction at the appraised value not the cash contribution*



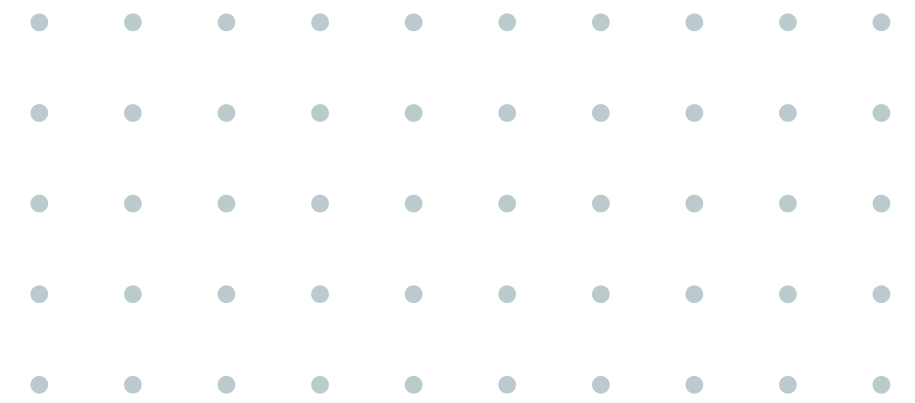
# SPECIFICS



- ✓ Taxpayer can deduct up to 30% of adjusted gross income
- ✓ Carry forward any excess deductions for up to 5 years
- ✓ This is NOT a listed transaction
- ✓ Regardless of the precise outcome of the year-end appraisal, the partnership has agreed to donate enough volcanic ash to meet the 4:1 ratio



# THIS TRANSACTION VS . CONSERVATION EASEMENTS



1. This is not a listed transaction by the IRS
2. Our transaction is appraised at the actual fair market value of the asset and has a clear, non-hypothetical market value
3. The charity gets something real and tangible with market value (the mineral). It's not just a theoretical value of the "prohibition against development"
4. The taxpayer has the choice at year end to give their portion of the bulk purchase to charity or to keep it and commercialize it with the commercialization partner



# Sample Deduction



	No Transaction	With Transaction
<b>Estimated Ordinary Income</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
Charitable Donation Limitation Percentage (30%)	\$0.00	-\$300,000
<b>Taxable Income</b>	<b>\$1,000,000</b>	<b>\$700,000</b>
Suggested Maximum Purchase (for current year benefit)	-	\$75,000
Marginal Federal Tax Rate (37%)	-\$370,000	-\$259,000
Marginal State Tax Rate (13.30%)	-\$133,000	-\$93,100
Total	<b>-\$503,000</b>	<b>-427,100</b>
After Tax Net Income	\$497,000	\$572,900
Net Cash Benefit		<b>\$75,900</b>





# 2023 OFFERING

## VOLCANIC ASH MINERAL SOIL AMENDMENTS

FAMILY OWNED FOR SEVERAL GENERATIONS...

**\$50,000  
MINIMUM**

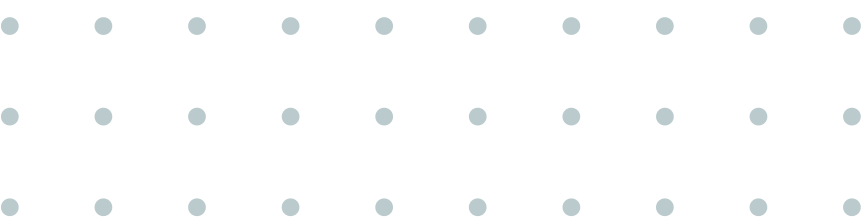


# 01. TAXPAYER PARTNERS WITH

*LLC is owned 100% by ADDA LLC. LLC holds and speculates on real property values, and invests in corresponding enterprises to develop and enrich assets of the partnership.*

# 02. OWNER OF LAND BEING MINED

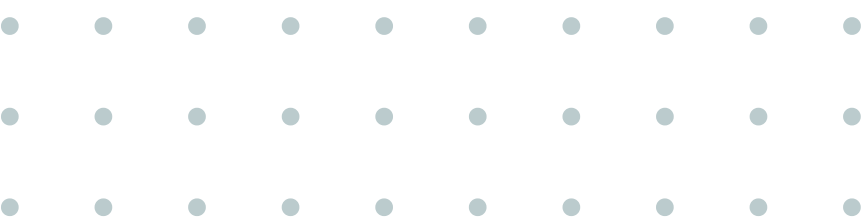
*One of the Founders of ADDA LLC is Turning Green Trust. They own 8,000 acres in central Utah that contains the mine.*



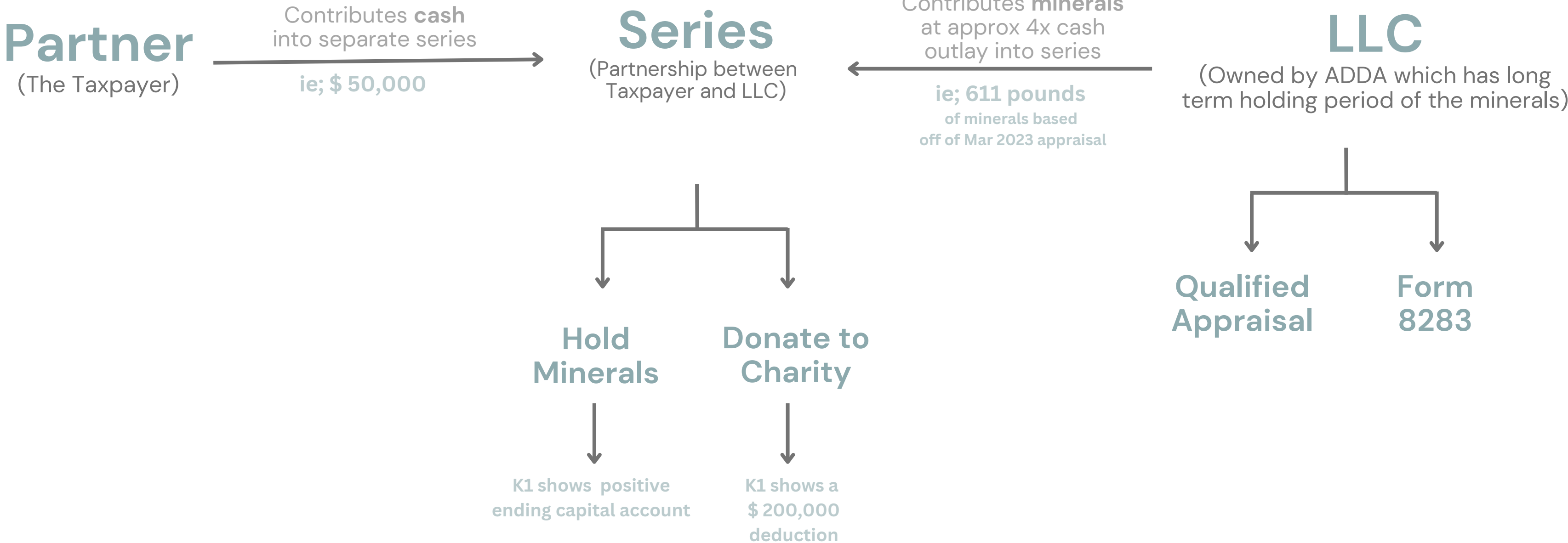
# 03.

## WHY THE CURRENT OWNERS OFFER A PARTNERSHIP INTEREST AT 25% OF THE FAIR MARKET VALUE OF THE MINERALS

- *They are seeking partners to make them available to the world at a time of need for alternatives to fertilizers, and while there is a movement to the production of Organic produce.*
- *They are not in the business of offering mineral products.*
- *They seek partners to contribute capital in partnership, and to work with marketing and sales companies to develop brands and worldwide distribution of the minerals to be used in various products.*

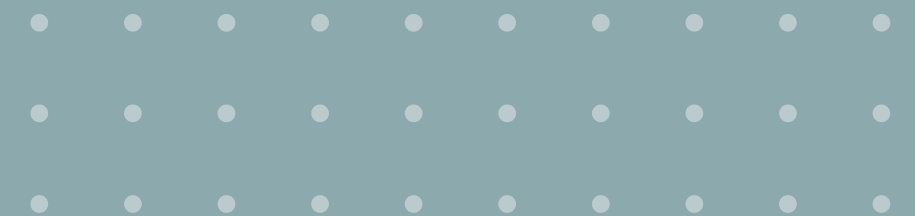


# HOW IT WORKS



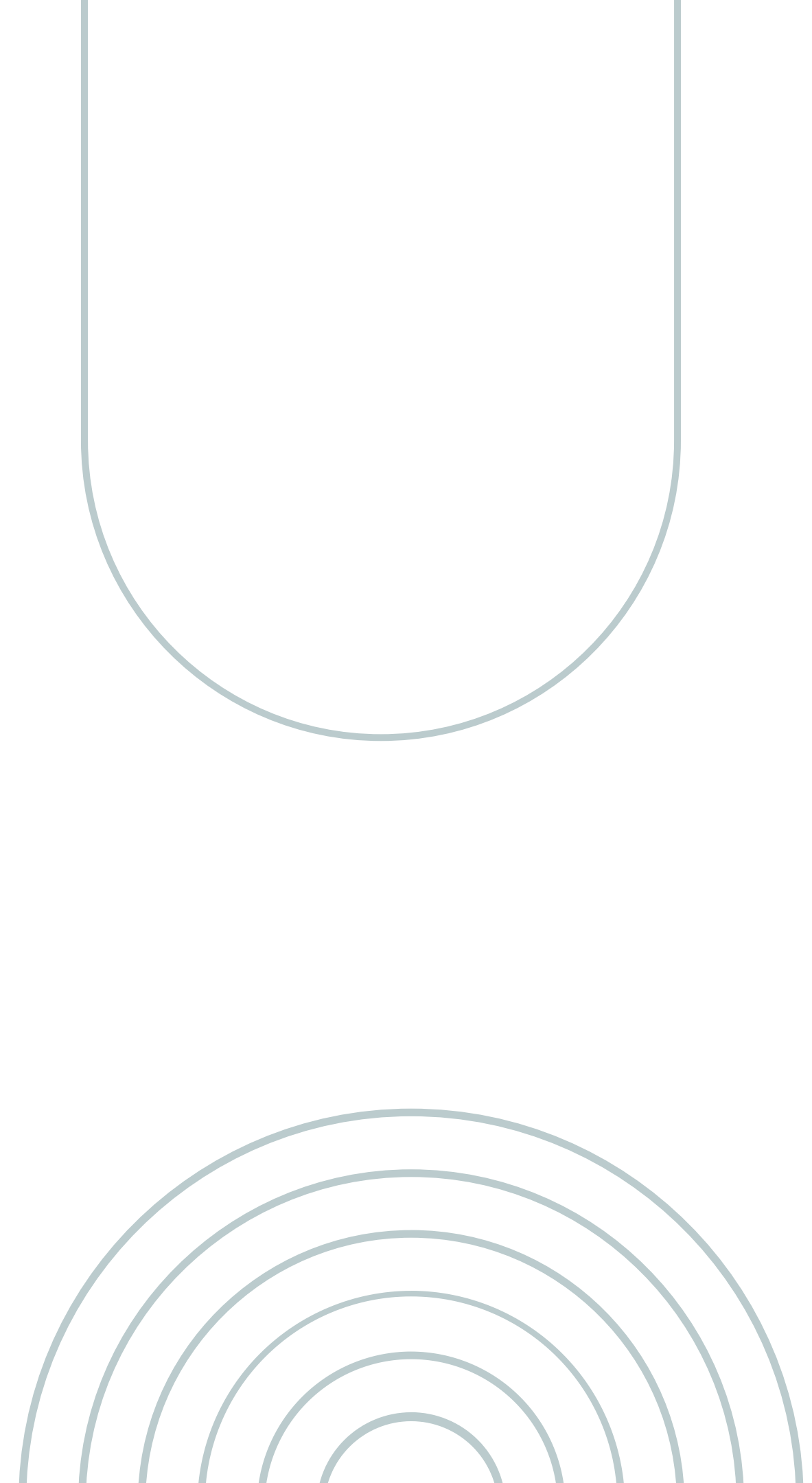


**We provide an 8283 signed by both the officer of the charity and the appraiser and a copy of the appraisal with all required language and information.**



# SELECTED CHARITY FOR 2023

- The Haitian Development Network (HDN) and/or one of its affiliated charities.
- Non-profit organization promoting health, education, nutrition, and economic development in Haiti.
- Aim to enhance the food system in Haiti.
- Aim to provide technical assistance and training to local farmers, promote sustainable agricultural practices, and increase access to markets.



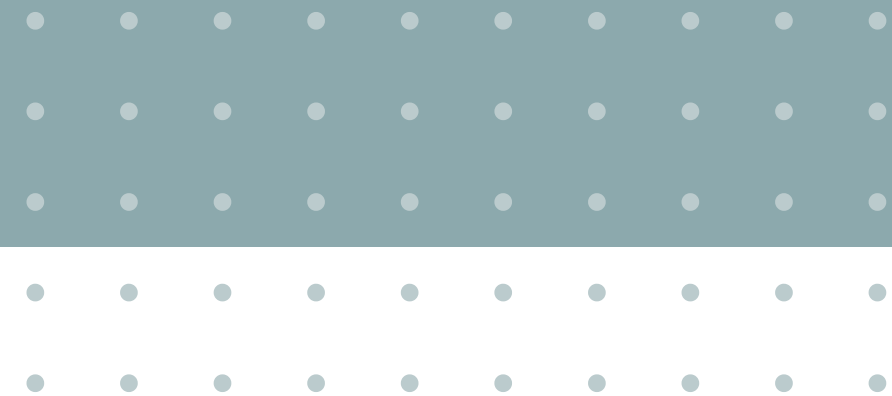
# BENEFITS OF DONATIONS TO HAITI



- 
- The soil minerals are donated to thousands of farmers in Haiti
  - Enhances the nutritional content and yield of their crops
  - Empowers farmers to become self-sufficient

02.

# EXAMPLES OF COMMERCIALIZATION & MONETIZATION OF THE MINERALS







# SOIL AMENDMENT PRODUCTS

Game-changing soil amendment protocol that results in **alfalfa** (a plant that is high in vitamins and minerals)

- 30% more protein
- Requires 40% less water
- Dramatically improved nutrient density from iron to other minerals the animals that consume it need

**Projected sales:** \$7M for 2023 and \$30M for 2024





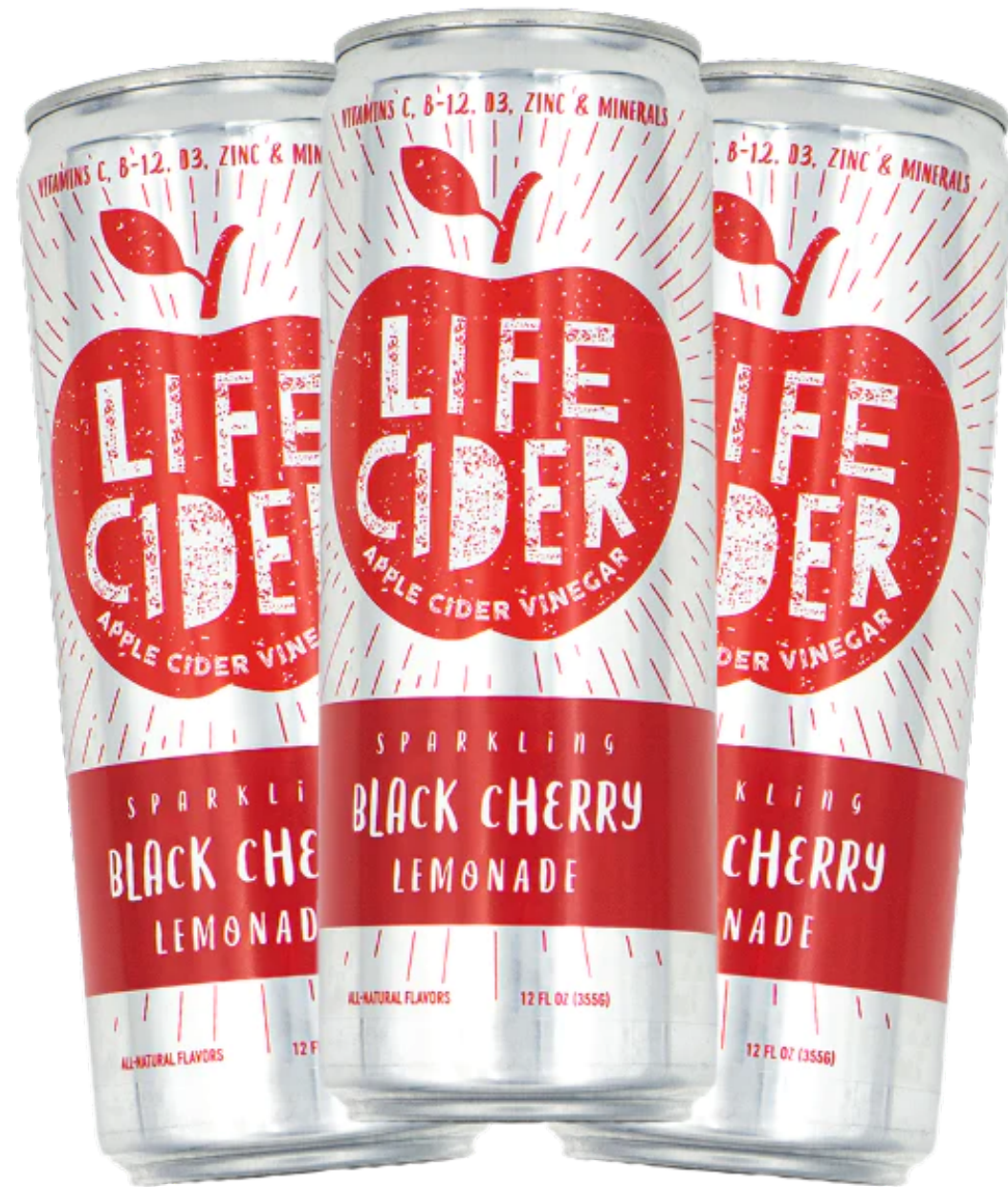
Lytra is food grade ingredient of trace minerals from The Great Salt Lake including 84+ trace minerals

- Magnesium, gold, silver, and other essential minerals for our bodies and hydration specifically

**Lytra.co** and **Amazon.com** BTC sales - launching this September 2023



# LYTRA- FOUND IN LIFE CIDER



- On shelves now
- Contains 84 Trace minerals (Lytra)

# LYTRA – FOUND IN NUTRISTRIPS

- Coming to market soon
- Contains 84 Trace minerals (Lytra)



03.

# THE STEP BY STEP PROCESS



# 1. Advisor Provides Their Unique Sign Up Link to Client

## New Partner - Intake Form

**Only fill this form out **ONE TIME**.** If you would like to modify or make changes to an existing intake form, email [accounts@bulkmineral.com](mailto:accounts@bulkmineral.com). Thank you.

**Today's Date \***

**Offering(s) \***

To learn more about the offering(s), please visit <https://www.bulkmineral.com> or speak to your Advisor.

Please select from the following program(s):

Volcanic Ash Minerals (Safeguard Holdings)

**Contribution Amount \***

This is the dollar amount you plan to wire to the attorney trust account.

**Are you partnering as an individual, or an entity? \***

- Individual  
 LLC  
 Corp  
 SCorp  
 Trust

**Partner Full Legal Name \***

**Taxpayer Identification Number (TIN) for Partner \***

Please use Social Security Number (SSN) for Individuals, and Employer Identification Number (EIN) for Entities.

**Street Address \***

**Apt, suite, etc (optional)**

**City \***

**2. Client DocuSigns  
Letter of Intent (LOI)**

**3. Client Wires Fund to  
Attorney Escrow Account**

**4. Client DocuSigns Partnership  
Documents**

# 5. Receive Tax Documents

## OTHER INCREASES:

This is the difference between the basis (Contribution) and the Fair Market Value (FMV) of the series charitable contribution. The charitable deduction reduces the basis, including the exempt capital gain (Indicated on Schedule K-1 (Form 1065) Line 13, Code E, and Section L "Other increase").

## BOX E:

The reason there is nothing in Box 8 or 9 is because Box 13 Code E is what indicates there is a Capital Gain Donation associated with it. If we did 8 or 9 then it would be a taxable Capital Gain. Capital Gain under Box 13 Code E is exempt from tax because it's a donation to a charity.

651121  
OMB No. 1545-0123

Schedule K-1 (Form 1065) 2022  
Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year beginning 01 / 01 / 2022 ending 12 / 31 / 2022

**Partner's Share of Income, Deductions, Credits, etc.** See separate instructions.

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information B 50,000.00
10	Net section 1231 gain (loss)		
11	Other income (loss)		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions E 200,500.00		
22	<input type="checkbox"/> More than one activity for at-risk purposes*		
23	<input type="checkbox"/> More than one activity for passive activity purposes*		

\*See attached statement for additional information.

**Part I Information About the Partnership**

A Partnership's employer identification number 81-0978542

B Partnership's name, address, city, state, and ZIP code  
ADANA LLC  
10885 S State St Num B2  
Sandy Utah 84070

C IRS center where partnership filed return: Ogden

D  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G  General partner or LLC member-manager  Limited partner or other LLC member

H1  Domestic partner  Foreign partner

H2  If the partner is a disregarded entity (DE), enter the partner's: TIN \_\_\_\_\_ Name \_\_\_\_\_

I1 What type of entity is this partner?

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning		Ending	
Profit	0.10208757637%	%	0.10208757637%	%
Loss	0.10208757637%	%	0.10208757637%	%
Capital	0.05104378819%	%	0.05104378819%	%

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning		Ending	
Nonrecourse	\$ 0	\$	0	0
Qualified nonrecourse financing	\$ 0	\$	0	0
Recourse	\$ 0	\$	0	0

Check this box if item K includes liability amounts from lower-tier partnerships

**L Partner's Capital Account Analysis**

Beginning capital account	\$ 0.00
Capital contributed during the year	\$ 50,000.00
Current year net income (loss)	\$ (200,500.00)
Other increase (decrease) (attach explanation)	\$ 150,500.00
Withdrawals and distributions	\$ (0.00)
Ending capital account	\$ 0.00

M Did the partner contribute property with a built-in gain (loss)?  
 Yes  No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning	\$
Ending	\$

For IRS Use Only

For Paperwork Reduction Act Notice, see the Instructions for Form 1065. www.irs.gov/Form1065 Cat. No. 11394R Schedule K-1 (Form 1065) 2022



# & Supporting Documents for Tax Return

- Form 8283
- Qualified Appraisal

## A. Summary of Value



Adana, LLC

Schedule 1

Subject Personal Property  
(Values as presented)

Valuation as of December 30, 2022

(1) Subject Personal Property	Estimated Value
<b>Income Approach</b>	
(2) Discounted cash flow method (5-year period)	\$247,188,586
(3) Discounted cash flow method (10-year period)	\$192,180,345
(4) Discounted cash flow method (15-year period)	\$153,493,821
<b>(5) Estimated value of Subject Personal Property</b>	<b>\$196,375,774</b>
<b>Concluded FMV of Subject Personal Property, rounded</b>	<b>\$196,400,000</b>

**Notes:**

- The Subject Personal Property consists of 300,000 tons (U.S. standard tons - 2,000 pounds per ton) of volcanic ash from the Stansbury Island mineral reserves.
- See Schedule 2, Page 1.
- See Schedule 3.
- See Schedule 4.
- The various valuation methods were weighted 25.0%, 50.0%, and 25.0%, respectively.

PRIVILEGED AND CONFIDENTIAL

ADANA, LLC. | 15

<b>Form 8283</b> (Rev. November 2022) Department of the Treasury Internal Revenue Service	<b>Noncash Charitable Contributions</b> Attach one or more Forms 8283 to your tax return if you claimed a total deduction of over \$500 for all contributed property. Go to <a href="http://www.irs.gov/Form8283">www.irs.gov/Form8283</a> for instructions and the latest information.	OMB No. 1545-0074
		Attachment Sequence No. <b>155</b> Identifying number <b>Adana, LLC</b> 81-0978542

**Part I Information on Donated Property**

2 Check the box that describes the type of property donated.

a <input type="checkbox"/> Art* (contribution of \$20,000 or more)	e <input type="checkbox"/> Other Real Estate	i <input type="checkbox"/> Vehicles
b <input type="checkbox"/> Qualified Conservation Contribution	f <input type="checkbox"/> Securities	j <input type="checkbox"/> Clothing and household items
c <input type="checkbox"/> Equipment	g <input type="checkbox"/> Collectibles**	k <input checked="" type="checkbox"/> Other
d <input type="checkbox"/> Art* (contribution of less than \$20,000)	h <input type="checkbox"/> Intellectual Property	

\* Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.  
 \*\* Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

**Note:** In certain cases, you must attach a qualified appraisal of the property. See instructions.

3	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If any tangible personal property or real property was donated, give a brief summary of the overall physical condition of the property at the time of the gift.	(c) Appraised fair market value
A	Soil Amendment Minerals	Raw Soil Amendment minerals collected and partitioned	196,400,000.00
B			
C			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	(h) Amount claimed as a deduction (see instructions)	(i) Date of contribution (see instructions)
A	June, 2021	General Partnership Contribution	48,653,367.00		196,400,000.00	12/31/2022
B						
C						

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 62299J Form 8283 (Rev. 11-2022)

**Part IV Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties. I affirm that I have not been at any time in the three-year period ending on the date of the appraisal barred from presenting evidence of testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c).

Sign Here: Appraiser signature: Greg Scheig Date: 4/3/2023  
 Appraiser name: STOUT FINANCIAL SERVICES, LLC (by Gregory E. Scheig, CMA) Title: Managing Director

Business address (including room or suite no.): 2200 Ross Avenue, 46th Floor Identifying number: 453-45-5462  
 City or town, state, and ZIP code: Dallas, TX 75201

**Part V Donee Acknowledgment**

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date: 12/31/2022

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use?  Yes  No

Name of charitable organization (donee): <u>Followers of Christ, Inc</u>	Employer identification number: <u>45-5118649</u>
Address (number, street, and room or suite no.): <u>8641 Lake Worth Rd., Suite #470</u>	City or town, state, and ZIP code: <u>Lake Worth, FL 33467</u>
Authorized signature: <u>Henoc Ulysse</u>	Title: <u>Henoc Ulysse, President</u> Date: <u>4/1/2023</u>

Form 8283 (Rev. 11-2022)

**THANK YOU!**

