

When how and why to plan a gift.

The perfect planned giving cheat sheet!

	Cash	Securities	Real Estate	Bequest	Retirement Plan Assets, IRA	Life Insurance	Charitable Gift Annuity	Charitable Remainder Trust	Charitable Lead Trust
How does it work?	Give Cash	Give appreciated securities	Give Appreciated Real Estate	Simplest form of gift planning (plan now, give later)	Name charity as the beneficiary of the plan	Give old or new policy to charity as beneficiary and owner	Simple gift contact that provides lifetime payments to one or two persons	Trust that pays income for life or term of years to donor and/ Others. Assets benefit charity.	Trust that makes payments to charity for a period of years. Assets pass to heirs
What do you want to do?	Maximize the deduction; minimize the gift details	Avoid tax on capital gains; afford a larger gift to charity	Make a substantial gift, avoid capital gains tax, receive a large tax deduction	Make a gift that cost nothing during your lifetime	Avoid double taxation at death; give tax advantage assets to heirs	Make a large gift at little cost	Supplement income with steady payments that are partially tax free	Diversify assets, avoid or defer capital gains tax, secure greater income and possible inflation protection	Reduce gift and estate taxes on assets you pass to heirs; lower income tax liability; retain control of assets
How do you make the gift?	Write a check or give on-line	Contribute long term appreciated stock or other marketable securities	Donate the property to charity	Name charity in your will or living trust by designating a specific amount or percentage	Name charity as whole or partial successor beneficiary on IRA plan form	Donate a paid-up policy you no longer need or take out a new policy	Establish a gift annuity contract with Foundation that pays a set amount for life.	Create a trust that pays income to donor and/or others, principal goes to charity	Create a trust that pays income to charity, principal to heirs or donor.

