

Gift Options and Benefits

Asset and Tools

Your Preference	Gift Options	Benefits
Make an immediate outright gift	<ul style="list-style-type: none"> • Cash • Publicly traded securities, (stocks and mutual funds) • Real Estate • Closely held stock 	<ul style="list-style-type: none"> • Immediate charitable Deduction • Bypass capital gain tax on the appreciation of securities, real estate and/or closely held stock owned for more than one year
Make a deferred gift while maintaining flexibility and control of the gift asset while living	<ul style="list-style-type: none"> • Bequests through a will or living trust • Beneficiary proceeds • Retirement assets such as IRAs, tax-sheltered annuities, and 401(k) and 403(b) plans • Path Act – 70 ½ years of age- Give up to \$100,000 from IRA annually 	<ul style="list-style-type: none"> • Retain control over the assets while living • Option to designate all or a portion of the proceeds to the Foundation • Heirs avoid paying income and estate taxes on the assets when the Foundation is named beneficiary • No tax deduction, not income
Convert gift asset to ongoing fixed-income payments and provide a future gift to charity	<ul style="list-style-type: none"> • Gift annuity • Charitable remainder annuity trust 	<ul style="list-style-type: none"> • Immediate charitable deduction • With a gift annuity, receive a fixed income for life that is partially tax-exempt • With an annuity trust, receive a set income for life or for a term of years • Competitive rates of income – likely higher than fixed income investments (CDs, treasury bills and money market funds)
Convert gift assets to ongoing income payments that vary based on value of trust's assets, and provide a future gift to charity	<ul style="list-style-type: none"> • Charitable remainder unitrust 	<ul style="list-style-type: none"> • Immediate charitable deduction • Bypass capital gain tax if you give securities or real estate • Potential hedge against inflation-payments calculated annually using a set percentage rate and the value of your trust's assets

Your Preference	Gift Options	Benefits
Make a significant gift upon death	<ul style="list-style-type: none"> • Life insurance 	<ul style="list-style-type: none"> • Immediate charitable deduction for premium payments when the Foundation is owner and beneficiary of the life insurance contract. You may use either cash or securities for your premium payments. • Name the Foundation as owner and beneficiary of an existing insurance contract, and receive an immediate charitable deduction. • Name the Foundation as partial, sole or contingent beneficiary of a contract, and maintain flexibility and control while living.
Make a deferred gift of real estate while continuing to use it	<ul style="list-style-type: none"> • Real estate retaining life estate 	<ul style="list-style-type: none"> • Make a gift of your home, recreational property or farm while continuing lifetime use of the property. • Immediate charitable deduction for a portion of the appraised value. • Property is excluded from probate
Provide for heirs or others while making a gift	<ul style="list-style-type: none"> • Charitable lead trust • Any income-producing gift (gift annuity, annuity trust or unitrust) 	<ul style="list-style-type: none"> • Financial benefits to your children, grandchildren or friends. • Charitable deduction and, depending on the type of gift you make, there may be estate tax savings.