



# Planned Giving Gift Chart

The chart below outlines various planned gift giving options which can help you identify the best gift plan to meet your particular needs

(We recommend and encourage you to speak to a professional to create your individual giving plan)

| Your Gift            | Bequest  | Revocable Living Trust                              | Outright Gift of Cash   | Outright Gift of Securities  | Outright Gift of Personal Property                          | Gift of Life Insurance  | Gift of Retirement Assets   | Gift of Real Estate   |
|----------------------|--|---|---|--|---|---|---|---|
| Your Goal            | Defer a gift until after your lifetime   | Make a revocable gift during your lifetime          | Make a quick and easy gift  | Avoid tax on capital gains   | Share your enjoyment of a collection or other personal item | Make a large gift with little cost to yourself  | Avoid the twofold taxation on IRAs or other employee benefit plans            | Avoid capital gains tax on the sale of a home or other real estate                  |
| How to make the Gift | Name us in your will (designate a specific amount, a percentage or a share of the residue) | Name us the beneficiary of assets in a living trust | Simply write a check or make a cash donation now                  | Contribute long-term appreciated stock or other securities           | Donate tangible property related to our exempt function     | Contribute a life insurance policy you no longer need and/or name us as beneficiary                 | Name us as the beneficiary of the remainder of the assets after your lifetime | Donate the property to us, or sell it to us at a bargain price                      |
| Your Benefits        | Donation is exempt from federal tax  | You maintain control of the trust for your lifetime | Immediate income tax deduction<br><br>Possible estate tax savings | Immediate charitable deduction<br><br>Avoidance of capital gains tax | Charitable deduction based on the full fair market value    | Current Income tax deduction<br><br>Possible future deductions through gifts to pay policy premiums | Allows less costly assets for your heirs                                      | Immediate income tax deduction<br><br>Reduction or elimination of capital gains tax |