

CHARITABLE GIFTING

Outright Gifts	Direct transfer to a charity, e.g. cash, land, improved RE, crops, autos, stocks, bonds, life ins, art, rare books, historical maps, jewelry, furniture, or bus inventory.
Charitable Gift Annuity	Gift to charity in return for lifetime income & tax deduction.
Charitable Remainder Annuity Trust (CRAT)	Gifted assets are transferred to Irrevocable Tr which makes annual distr to you & others named in the trust. When last bene dies, charity receives remaining trust assets.
Charitable Remainder Unitrust (CRUT)	Similar to above, but income varies with trust assets.
Charitable Lead Trust (CLT)	Charity receives the income first, usually for a set period of time, before the asset goes to someone you designate.
Pooled Income Fund (PIF)	You and others make contributions to a fund. You and your benes receive annual distr based on your participation units. When last bene dies, charity receives your share of the fund.
Private Foundation	Establish your own charity.
Community Foundation	Non-profit regional trusts that allocate donations to local charities, with your input.
Life Estate	You retain the right to live in or use real estate. Upon your death or your & designated parties, the charity receives the real estate.
Gift Easement	Granting an easement for conservation to publicly supported charity or government.
Tfr by Will, Trust or Bene	Giving assets to a charity at your death via will, living trust or bene designation. Your estate receives the tax deduction.
Partial Interest Donation	Donating % interest in something now with the promise of full ownership in the future. You may use the asset for that same % of time now, and receive a partial tax deduction for the % FMV of the asset.
Donor Advised Fund (DAF)	Charitable giving vehicle maintained & operated by 501(c)(3) once you make a contribution. Donor has advisory privileges on distribution & mgmt.