

Planned Giving Methods

	Gift Type	Funding Assets	Your Goal	How to Make the Gift	Your Benefits
Current Gifts	Cash	Check, credit card, electronic funds	Make a quick and easy gift	Write a check, give online or set up a funds transfer	Tax deduction
	Securities	Publicly held stocks, bonds, mutual funds	Avoid capital gains tax	Transfer your securities to GBC	Tax deduction, Capital gains bypassed
	Real Estate	Land, oil and gas interests, residence	Generate tax benefits through a property gift	Donate your property to GBC	Tax deduction, Capital gains bypassed, Burdens of ownership removed
	IRA Distribution *	Mandatory IRA distribution+	Easy tax wise gift	Instruct your IRA custodian to send a distribution to GBC	Avoid tax on distribution
After-Lifetime Gifts	Bequest	Cash, securities, real estate	Control assets during your lifetime	Designate GBC as a beneficiary in your will or living trust	Tax advantages Revocable
	Retirement Account	Retirement assets	Avoid taxation on your IRA or other retirement assets	Designate GBC as a beneficiary of your retirement account	Revocable, "Best" assets to gift
	Life Insurance	Life insurance policy	Make a gift without using current assets	Change beneficiary or transfer ownership of your life insurance policy to GBC	Revocable (or not), Current tax deduction if transfer ownership
	Testamentary Charitable Remainder Trust	Retirement assets, cash, securities, real estate	Pass part of your estate to the next generation in the form of regular payments	Include a charitable trust in your will or living trust that pays your beneficiaries for life. GBC receives the remainder	Tax deduction Payments for life Revocable
Dual-Benefit Gifts	Charitable Remainder Trust	Cash, securities, real estate	Turn an appreciated asset producing little or no income into an income stream with tax advantages	Transfer cash or appreciated property to fund a trust that sells your property and provides you with payments for life or a term of years. GBC can be named the beneficiary of the remainder	Tax deduction, Capital gains bypassed, Payments for life, Burdens of ownership removed
	Retained Life Estate	Residence, vacation property	Give a gift of real estate but maintain lifetime use	Give your property to GBC but retain the right to use the property during your life or the life of a beneficiary	Tax deduction, Lifetime use of property

*Authorized by Congress to 12/31/14 for \$100K/year and under consideration for reauthorization in 2015.

Consult professional tax advisor first.