

A Snap-Shot Guide to Various Ways of Making a Planned Gift to PDF

LIFE INCOME GIFTS

TYPE OF GIFT	CASH	APPRECIATED SECURITIES	BEQUESTS	RETIREMENT FUND	INSURANCE POLICIES	CHARITABLE REMAINDER ANNUITY TRUST	CHARITABLE REMAINDER UNITRUST	CHARITABLE GIFT ANNUITY	DEFERRED PAYMENT GIFT ANNUITY	RETAINED LIFE ESTATE	CHARITABLE LEAD TRUST
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Summary Description	Straight donation.	Giving assets (usually stocks) that have gained in value.	Gifts by means of a will.	Gifts from the assets of an IRA or 401(k) account.	A donation from the gift of a life insurance policy.	Substantial gift, out of which a fixed-dollar annuity is paid to the donor.	Substantial gift, out of which a payment, which varies with the current value of the gift, is paid to the donor.	Gift out of which an annuity is paid to the donor depending on the age of the donor at the time of the gift.	Gift out of which an annuity is paid to the donor, starting only at a future date such as the donor's retirement.	Gift of a home, with the donor reserving the right to live in the home until death.	Putting income-producing assets temporarily in trust.
Special Benefits to Donor	Deduction from taxable income.	Deduction from taxable income and avoidance of capital gains tax.	Donor controls property during lifetime. Estate tax savings may apply.	Gift postponed until death of donor. Not subject to income tax or estate tax.	If the gift is assigned to PDF, an income tax charitable deduction can be claimed in the year of the gift. If PDF were made a beneficiary, a tax deduction for the estate would apply.	Immediate deduction from taxable income, by-passing of capital gains tax, and fixed income for life of donor.	Immediate deduction from taxable income, and by-passing of capital gains tax, and income for life of donor.	Immediate deduction from taxable income, and guaranteed income (partially from tax for a period of time) for the life of the donor.	Immediate deduction from taxable income, and guaranteed income starting at a future date.	Immediate deduction from taxable income.	At end of trust's term, assets are returned to your children or grandchildren, greatly reducing gift or estate taxes.
Benefit to PDF	Immediate support of PDF's programs.	Immediate support of PDF's programs.	As the will is executed, PDF can realize full value of gift.	At the time of settlement, PDF can realize full value of gift.	At the time of settlement, PDF can realize full value of gift.	In due time, residual value of gift.	In due time, residual value of gift.	In due time, residual value of gift.	In due time, residual value of gift.	In due time, sales value of home.	Secures income from the trust until the end of the term of years.