Charitable Gift Annuity
- Provides a fixed income for the lifetimes of one or two annuitants.
- Amount paid determined by the rates recommended by the American Council on Gift Annuities.
- The older the annuitant the higher the level of income.
- Portion of gift and income are tax deductible.

Deferred Gift Annuity
- Offers increased income and tax benefits.
- All basic features and benefits of a gift annuity.
- Income delayed until a future date chosen by donor.
- Rate of return and tax deduction dependent on length of income delay.

Pooled Income Fund
- Operates much like a mutual fund.
- Contributions pooled and managed by investment advisors.
- Income paid to donor and second person, if desired, until beneficiaries are deceased.
- Income fluctuates based on earnings of fund.
- Immediate tax deduction for portion of gift.
- Avoids capital gains tax if appreciated securities are given.
- Gifts to Pooled Income fund are irrevocable.

Life Income Trusts
- Trust assets are funds or property contributed by donor (usually $100,000 or more).
- Flexibility in type of property that can be donated.
- Real estate and municipal bonds may be used.
- Provides a fixed amount of income (Charitable Remainder Annuity Trust).
- Provides a variable level of income (Charitable Remainder Unitrust).

Charitable Lead Trust
- Donor provides assets for use for a limited period of time.
- Funds are invested to provide income to the organization.
- Assets returned to donor or to estate at end of designated period.
- Can fulfill a pledge while reducing estate and gift taxes that might otherwise be due on assets given outright to heirs.

Wealth Replacement Trust
- Protects inheritance interests of heirs.
- Contributes assets to your organization either outright or through planned giving vehicles.
- Contributes assets to your organization either outright or through planned giving vehicles.
- Using resulting tax savings, donor purchases a life insurance policy with heirs as beneficiaries.

Life Insurance
- Make your organization sole owner and beneficiary of paid up policy.
- Receive income tax deduction for the cash surrender value of policy.
- If policy not fully paid, continue to pay premiums.
- Revive tax deduction for annual premium amounts.

Bequests
- Outright bequests, as well as certain bequests in trust are not subject to estate taxes.
- Actual cost is less than face value of gift because of tax benefits to estate.
- Bequest can take any of the following forms:
  - Bequest of a dollar amount of particular securities or other property.
  - Residual bequest of all or portion of estate after payment of specific amounts to other beneficiaries.
  - Contingent bequest to take effect if other beneficiaries die before the donor.
- A bequest can often be arranged simply with the addition of a codicil amending an existing will.