Contributions

Preferred Stock

• Mutual Funds
• Common & Securities

From IRAs

Charitable

Qualified Real

deductions.

five-year carryover for excess deductions. Transfers to 30% charities deductible at cost basis up to 50% of AGI (30% for private foundations). Policy loans reduce tax by replacing required minimum distributions.

None, but qualified donors (IRA owners request QCD law has been renewed on an annual basis by Congress since initial authorization in 2006, and is advantageous even for taxpayers who cannot itemize deductions.

IRA donor requests trustee or custodian of account to make QCD to a qualified charity (which cannot include a donor-advised fund, private foundation, charityooled investment company, or charitable remainder trust or charitable remainder unitrust).

Check is cash gift is delivered, either by transfer of books of transfer agent or by transfer of certificate into charity’s name.

Value is the mean between high and low or low and high. Trusts with large deductions, based on published figures of other trusts, are required to submit a full year’s worth of securities worth $250 to $500, receipt from charity, with quid pro quo statement. For deductions exceeding $5,000, donors also need qualified appraisals, and completed Section A of Form 8283.

Donors of appreciated securities can qualify for the 50%-of-AGI rule on capital gains and losses; capital losses are not deductible until any capital gain losses are realized. The QCD law has been renewed on an annual basis by Congress since initial authorization in 2006, and is advantageous even for taxpayers who cannot itemize deductions.

IRA asset owners request trustee or custodian of account to make QCD to a qualified charity (which cannot include a donor-advised fund, private foundation, charityooled investment company, or charitable remainder trust or charitable remainder unitrust).

a gift or bill of sale is advisable. Appraisal is generally required. Donors must send photos of appreciated property with quid pro quo statement. For deductions exceeding $5,000, donors also need qualified appraisals, and completed Section A of Form 8283.

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Charitable Remainder Annuity Trust
Donor funds a qualifying trust under Code §642(c), including income in respect of a decedent (IRD), if authorized under the donor’s will or trust.

Charitable Gift Annuity
Donor transfers cash or securities in exchange for a streams-wise payment to the charity. The donor gets an income-tax deduction if the donor is currently taxed at a 10% minimum, and unvarying dollar amount to the charity. No capital gains recognized. Partial capital gains avoidance for gifts of appreciated assets.

Pooled Income Fund
Donor donates cash or securities and enjoys a fixed percentage of the fund through a fixed term or for one or more individuals or for a fixed term of years. Based on ages of income beneficiaries.

Charitable Lead Trust
Lead trusts provide an annuity or a unitrust amount to one or more charities for one or two lives or term of years, based on ages of income beneficiaries. Partial capital gains avoidance for gifts of appreciated assets.

Remainderman Residences and Farms
Donor designates charity to receive specific, general, percentage, or residual bequest from real property, including life estates, or upon death.

Bequests and Beneficiary Designations
For donor, but estates and trusts may not accept real estate gifts to their payee income funds. Gifts of securities enable donors to convert stocks to annuities or settle future income taxes. Donors to receive a step-up in basis.

Inkońdon
A residence need not be the donor’s principal residence. The property is subject to in-kind contributions and state law permit.

C. Partial estate tax deductions reduce the estate tax credits, or the exemption for GST tax. Intentionally defective grantor trusts can provide donors with gifts of securities, personal residence, and capital gains tax avoidance.

Summary of Gift Plan
Present value of charity’s remainder interest is the taxpayer’s adjusted gross income and is based on estate tax marital/charitable deductions.

In-kind contributions are not taxable, unless the property is sold to a third party, with a division of the proceeds between charity and donor. Gifts of securities enable donors to convert stocks to annuities or settle future income taxes.

Form 8706 for estates subject to federal estate tax. Any assets, including cash or property, and installment obligations.

Form 8283 needed with donor’s tax return for year of transfer. Transfers of income-producing assets to an organization’s pooled income fund. A residence need not be the donor’s principal residence.