<table>
<thead>
<tr>
<th>Outright Gift: Cash</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>Simple and straightforward... an itemized income tax deduction.</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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<tbody>
<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>Dual benefits...relief from income and capital gains taxes.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Outright Gift: Real Estate</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tbody>
<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>A significant income tax deduction for itemizers.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Outright Gift: Collectibles</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>In the right situation, the full value of the collectible can be deducted.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Retirement Plan Assets</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tbody>
<tr>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>A popular way to make a testamentary gift.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bequest</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tbody>
<tr>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>Possible estate tax benefits that build your legacy.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charitable Gift Annuity</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>Provides two benefits – a deductible gift for itemizers and an annuity.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Living Trust</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
</tr>
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<tbody>
<tr>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>NO</td>
<td>You name the charitable beneficiary for when the trust terminates.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charitable Remainder Annuity Trust (CRAT)</th>
<th>Reduce Income Tax</th>
<th>Minimize/Avoid Estate Tax</th>
<th>Avoid/Defer Capital Gains Tax</th>
<th>Provide Income</th>
<th>Replace Asset Given to Charity</th>
<th>Benefits to You</th>
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<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>Pays a fixed amount every year to beneficiaries and provides a deduction to the donor.</td>
</tr>
<tr>
<td>Gift Plan</td>
<td>Reduce Income Tax</td>
<td>Minimize/Avoid Estate Tax</td>
<td>Avoid/Defer Capital Gains Tax</td>
<td>Provide Income</td>
<td>Replace Asset Given to Charity</td>
<td>Benefits to You</td>
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<td>------------------------------</td>
<td>----------------</td>
<td>-------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Charitable Remainder Unitrust (CRUT)</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>Pays an amount every year to beneficiaries and an itemized deduction to the donor.</td>
</tr>
<tr>
<td>Family Charitable Lead Trust</td>
<td>NO</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>A CLT makes it possible to give to charity now and transfer wealth to heirs.</td>
</tr>
<tr>
<td>Gift of a Remainder Interest in Real Estate</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>Creates an itemized deduction while you continue to live in your home.</td>
</tr>
<tr>
<td>Donor-Advised Fund</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>Lets you set up an account with an outright gift and make grant recommendations.</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>YES</td>
<td>YES</td>
<td>N/A</td>
<td>NO</td>
<td>NO</td>
<td>Opportunity to make a sizeable gift at a lower cost to you.</td>
</tr>
<tr>
<td>Wealth Replacement</td>
<td>NO</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>YES</td>
<td>Give to charity now and benefit heirs by replacing donated assets with life insurance.</td>
</tr>
</tbody>
</table>