

# TYPES OF PLANNED GIFTS

Gift Vehicle	Income to donor	Frequency of payment	Tax deduction	Special advantages
<b>Bequest by Will</b> <i>Give assets through will</i>	None.		Possible reduction of estate and inheritance taxes.	Can be designated to Episcopal Homes.
<b>Charitable Remainder Unitrust</b> <i>Irrevocable trust which pays an amount based on annual value of assets</i>	Varying percentage based on investment conditions.	Monthly, quarterly, or annually.	Initial income tax deduction. Possible reduction of estate and inheritance taxes. Avoid gains taxes if funded with appreciated securities.	Satisfaction of making a major gift while living.
<b>Revocable Trust</b> <i>Trust which Donor can modify or terminate at later date</i>	All or portion of the net income.	Monthly, quarterly, or annually.	Possible reduction of estate and inheritance taxes.	Managed, professional oversight of investments; avoid probate.
<i>Charitable Remainder Annuity Trust</i> <i>Irrevocable Trust which pays a specific amount annually</i>	A specific amount annually	Monthly, quarterly or annually		
<b>Insurance Gift</b> <i>Assignment of policy to EHMf or EHMf holds policy on donor's life</i>	None.		Possible tax deduction of premiums and cash value of policy.	Ability to "leverage" gift.
<b>Charitable Lead Trust</b> <i>Trust pays EHMf income, returns remainder to donor, or gives remainder to heirs after set number of years.</i>	None.		Trust usually passes to heirs at reduced gift and estate tax rates.	Trust dissolves after set period of time (10 to 20 years).
<b>Bargain Sale</b> <i>Sell asset to EHMf at below-market price</i>	Purchased price of asset.		Partial income tax deduction for amount "lost" by the sale.	Satisfaction of making major gift while living.
<b>Appreciated Property</b> <i>Give assets that have appreciated in value while living</i>	None.		Income tax deduction; capital gains tax may be avoided.	Versatile – most any form of property could qualify.
<b>Retirement Assets</b> <i>Give tax-deferred assets to a charity as a beneficiary at death</i>	None.			Charity receives assets without paying deferred taxes

