

## WAYS TO GIVE: SUMMARY



<b>Your Goal</b>	<b>Your Gift</b>	<b>How to Make the Gift</b>	<b>Your Benefits</b>
Make a quick and easy gift	<b>Cash</b>	Write a check, make a donation on the website, ask TES to put it on your credit card	Income tax deduction
Make a quick and easy gift	<b>Transfer of Stock</b>	Using the stock transfer form, transfer stock directly to TES	Income tax deduction and avoidance of capital gains tax
Eliminate capital gains tax on the sale of a home or other real estate	<b>Real Estate Gift</b>	Donate the property to TES or sell it to TES at a bargain price	Immediate income tax deduction and avoidance of capital gains tax
Reducing your tax burden resulting from your IRA minimal distribution requirement	<b>Retirement Plan Gift</b>	Transfer up to \$100,000 directly from your IRA to TES, if you are age 70 ½+	Does not count as income, therefore you avoid paying income tax on transferred funds
Give your personal residence or farm, but continue to live there	<b>Retained Life Estate</b>	Transfer the deed of your home to TES, but retain occupancy	Charitable income tax deduction and lifetime use of home
Make a large gift with little cost to yourself	<b>Life Insurance Gift</b>	Give a policy with TES as owner and beneficiary	Current income tax deduction; possible future deductions
Avoid the twofold taxation on retirement plan assets	<b>Retirement Plan Gift</b>	Name TES as beneficiary of the remainder of the retirement assets after your lifetime	Avoidance of heavily taxed gift to heirs, allowing less costly gifts
Create and/or increase income from assets	<b>Charitable Gift Annuity</b>	Create a charitable annuity that pays you a set income annually	Immediate income tax deduction and fixed income for life, remainder of the corpus passes to TES
Create and/or increase income from assets; Create a hedge against inflation over the long term	<b>Charitable Remainder Trust</b>	Create a trust that pays you a fixed or variable percentage of the trust's assets, valued annually	Immediate income tax deduction, annual income for life that has potential to increase, remainder of the corpus passes to TES
Reduce gift and estate taxes on assets passing to heirs	<b>Charitable Lead Trust</b>	Create a trust that pays TES a fixed or variable income for a set term, and the remainder passes to your heirs	Reduced size of taxable estate; keeps asset in family with reduced taxes ramifications