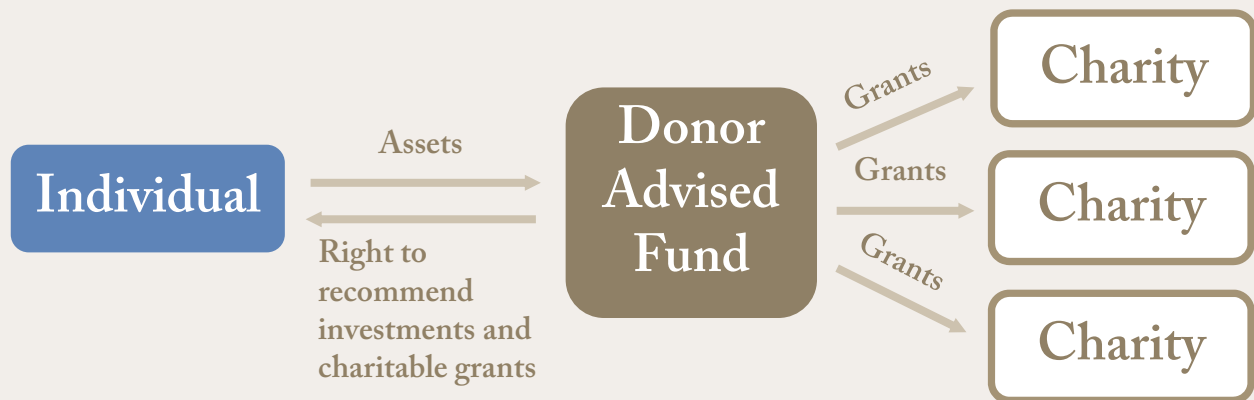


# Donor Advised Funds

**CHALLENGE:** Reserve advisory role over assets designated ultimately for charity while obtaining up-front charitable deduction.

**SOLUTION:**



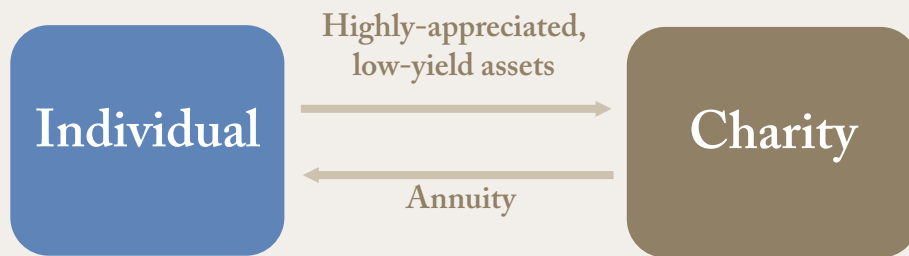
**BENEFITS:**

- Receive income tax charitable deduction upon funding.
- Recommend timing and recipients of ultimate charitable gifts.
- Create philanthropic legacy.

# Charitable Gift Annuities

**CHALLENGE:** Convert highly appreciated, low-yield assets to high-yield annuity while obtaining tax advantage.

**SOLUTION:**



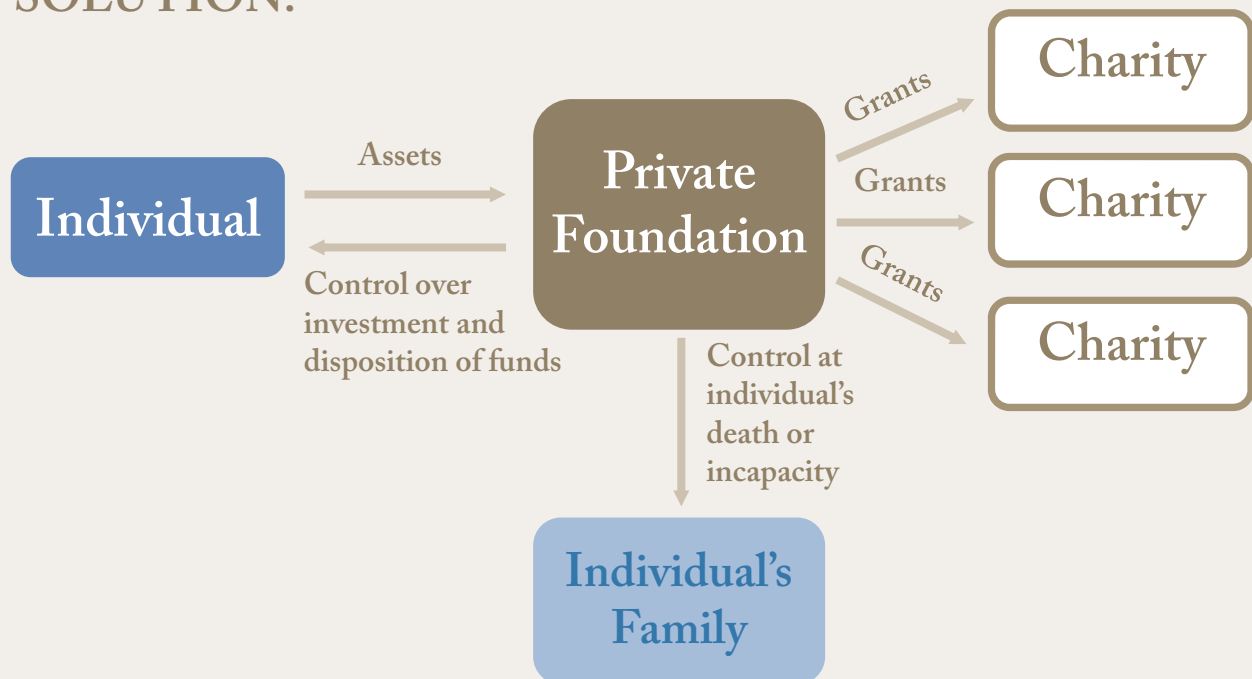
**BENEFITS:**

- Claim income tax charitable deduction upon funding.
- Defer capital gain from asset sale.
- Increase and guarantee investment yield.
- Exclude trust property from taxable estate.
- Support one or more charities.
- Limit paperwork.

# Private Foundations

**CHALLENGE:** Reserve control over assets designed ultimately for charity while obtaining up-front charitable deduction.

**SOLUTION:**



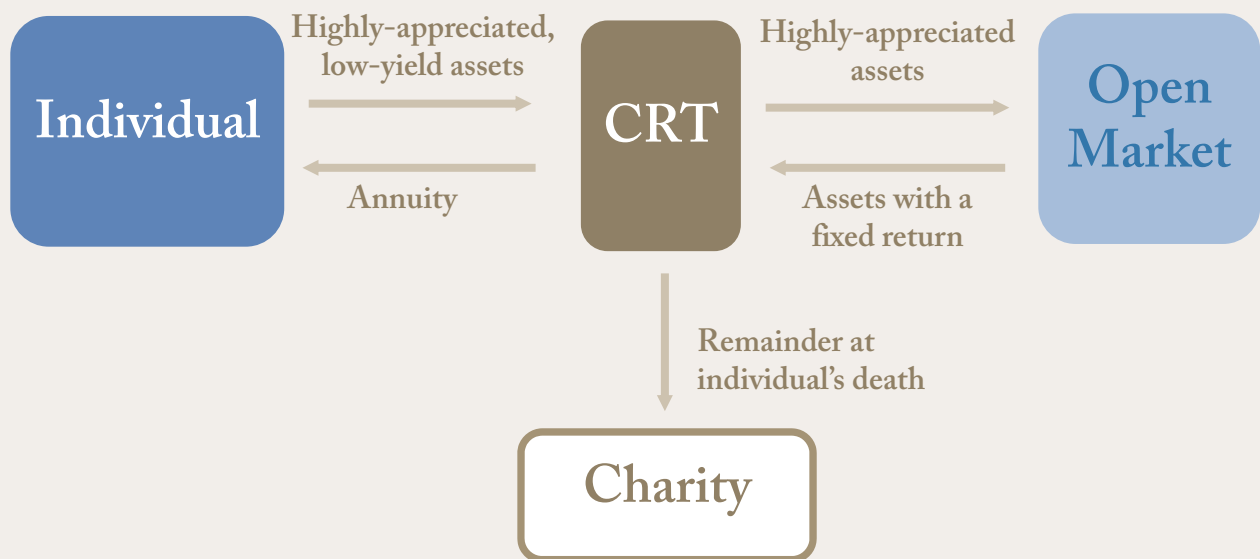
**BENEFITS:**

- Receive income tax charitable deduction upon funding.
- Determine timing and recipients of ultimate charitable gifts.
- Teach younger family members about philanthropy.
- Create philanthropic legacy.

# Charitable Remainder Trusts

**CHALLENGE:** Convert highly appreciated, low-yield assets to high-yield annuity while obtaining tax advantage.

**SOLUTION:**



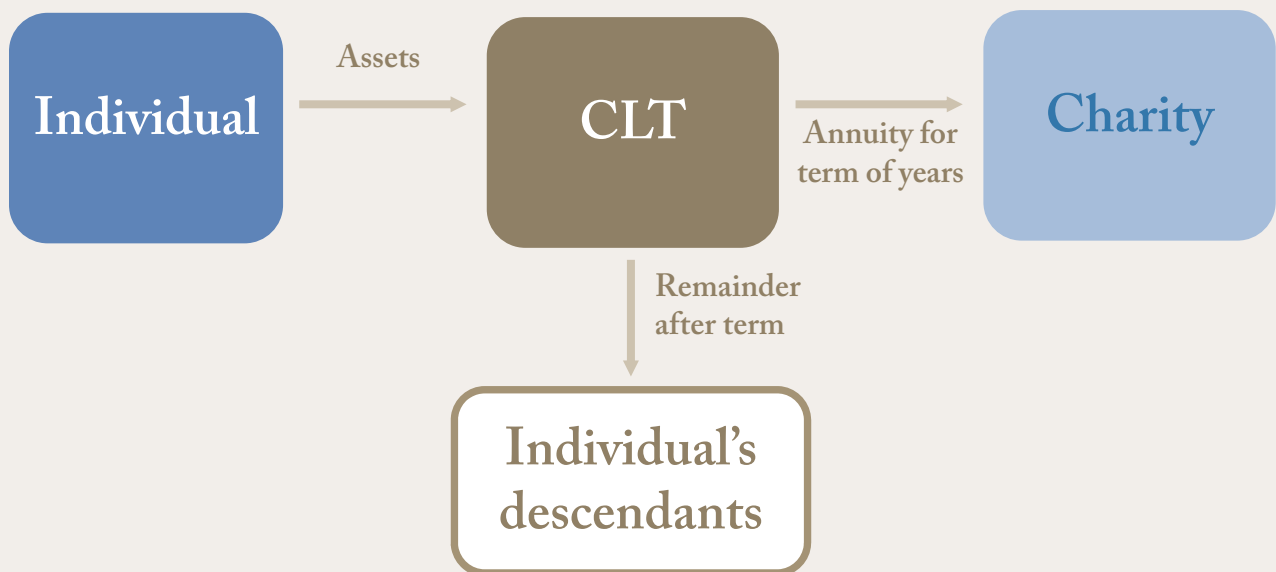
**BENEFITS:**

- Claim income tax charitable deduction upon funding.
- Defer capital gain from asset sale.
- Increase investment yield.
- Exclude trust property from taxable estate.
- Support one or more charities.

# Charitable Lead Trusts

**CHALLENGE:** Fund annual charitable contributions in tax-advantageous manner.

**SOLUTION:**



**BENEFITS:**

- Leverage gifts to descendants through gift tax charitable deduction and investment performance that beats IRS assumptions.
- Claim income tax charitable deduction upon trust funding or deduct annual payment to charity without adjusted gross income limitations.