



COMMUNITY  
FOUNDATION  
*for* SOUTHERN ARIZONA



## GIVING METHODS

# Giving Methods for your Clients

A variety of giving methods can be tailored to your clients' unique situations.

**Outright Gift.** Your client can make a gift of cash, stocks, bonds, real estate, or other assets to the Community Foundation for Southern Arizona. Their charitable gift qualifies for tax advantages under federal law.

**Bequest by Will.** Your client can designate a portion of their estate to the Community Foundation. They will typically be eligible to receive a substantial reduction in federal gift and estate taxes.

**Charitable Gift Annuity.** Your client can make a gift of cash or property and get immediate tax benefits. We will ensure that they or a loved one receive fixed quarterly or annual income payments for life.

**Charitable Remainder Trust.** Your client can place cash or property in a trust that pays them or another named beneficiary an annual income for life. After death, the remainder of the trust transfers to the Community Foundation and is placed in the charitable fund a client selects. Clients receive tax benefits for the year they establish their trust.

**Charitable Lead Trust.** Your client can place cash or property into a trust that pays a fixed amount to the Community Foundation for the number of years they select. Once this period ends, the assets held by the trust are transferred to the beneficiaries they name. In some cases, they can receive a substantial reduction in federal gift and estate taxes.

**Beneficiary Designation.** Your client can make the Community Foundation a full or partial beneficiary of their life insurance policies or retirement accounts. It's an easy way to make a legacy gift without modifying an estate plan. Upon death, the gift is placed in a charitable fund of their choosing.

**Transfer of a Private Foundation.** If your client is involved in a private foundation, and has found that the time and costs involved are greater than expected, they might consider terminating the private foundation by transferring some or all of the assets to a donor-advised fund at the Community Foundation.