

WAYS OF GIVING

Gift	Cash	Securities	Bequest	Retirement Assets	Life Insurance	Real Estate	Charitable Remainder Trust	Charitable Gift Annuity
Goal	Straight-forward and simple gift.	An outright gift of securities, providing generous charitable support while reserving tax benefits for you.	A gift through your will or revocable trust enables you to provide significant support when you no longer require the asset.	A generous gift whose value to Church may be significantly greater than to family due to tax treatment.	A generous gift to the Church with a policy that may no longer be needed.	Real estate may be deeded outright to the Church subject to policies and the approval of the Church.	An irrevocable gift to a trust that provides you or others a fixed or variable income for life or a set term. At termination, the residual goes to the Church.	An irrevocable gift that provides you or loved ones a regular fixed payment for life. A portion of your gift is made available to the Church.
How to	Simply write a check or make a donation.	Transfer stock or other securities directly. Contact the Church office for guidance.	Name the Church in your Will or Living Trust. You can choose a percentage or specific value.	Name the Church your beneficiary on a simple form from your plan administrator.	Change ownership or name the Church as beneficiary of a paid up policy.	Deed the property to the Church after full agreement on terms.	Establish a charitable remainder trust and name a trustee.	Establish a charitable gift annuity contract with the Presbyterian Foundation.
Amount	No minimum.	No minimum.	No minimum.	No minimum.	No minimum.	Varies.	Min. \$100,000.	Min. 10,000.
Your Benefit	(1) <i>Your generous support.</i> (2) Immediate income tax deduction.	(1) <i>Your generous support.</i> (2) Federal income tax deduction, (3) Avoidance of long-term capital gains.	(1) <i>Your generous support.</i> (2) Retain the asset for use during your lifetime. (3) Fully deductible for federal estate taxes.	(1) <i>Your generous support.</i> (2) No estate or income taxes for the Church. (3) Yet heirs could encounter both income and estate taxes.	(1) <i>Your generous support.</i> (2) Potential income tax deduction.	(1) <i>Your generous support.</i> (2) Income tax deduction. (3) Avoid capital gains. (4) Remove sizeable asset from estate.	(1) <i>Your generous support.</i> (2) Fixed or variable income. (3) Income tax deduction. (4) Reduce estate (tax) size. (5) Can change beneficiary.	(1) <i>Your generous support.</i> (2) Tax benefits (3) Higher income than CD's or Treasuries (4) More stability than equities (5) Significant support for the Church