



Not sure which Planned Giving option is right for you? Use the chart below in consultation with your financial planner who can help you design a comprehensive Planned Giving strategy that fits you and your needs.

Type of Gift:	Benefits to Donor:	Benefits to MAF:	Acceptable Gift:	Typically Appeals To:
Bequests	<ul style="list-style-type: none"> • Satisfaction of providing for a future gift while retaining full control of property • Gift receipt for final income tax return • Tax credit exceeds tax on any gains, likely resulting in tax savings 	<ul style="list-style-type: none"> • Future gift to MAF (provided will is not changed) 	<ul style="list-style-type: none"> • Cash • Securities • Real Estate • Automobiles/Airplanes • Artwork* • Other tangible personal property* 	<ul style="list-style-type: none"> • All individuals of any age, but especially older persons
Gifts of Listed Securities	<ul style="list-style-type: none"> • Tax saving • Satisfaction of seeing gift used immediately 	<ul style="list-style-type: none"> • Gift can be used immediately • Liquid • Little risk 	<ul style="list-style-type: none"> • Stocks • Bonds • Other qualifying securities 	<ul style="list-style-type: none"> • Owners (at any age) of stocks, bonds, or other qualifying securities, who can afford to give away the asset and want to save taxes
Gifts of Life Insurance	<ul style="list-style-type: none"> • Satisfaction in providing a future gift while retaining full control of policy • Taxation benefits 	<ul style="list-style-type: none"> • Receives proceeds upon donor's death (unless policy is changed or cancelled) 	<ul style="list-style-type: none"> • Any type of policy 	<ul style="list-style-type: none"> • Anyone at any age
Charitable Gift Annuity	<ul style="list-style-type: none"> • Guaranteed life payments • Possibility of a tax receipt for a portion of the contribution 	<ul style="list-style-type: none"> • Irrevocable gift of the portion of a contribution retained 	<ul style="list-style-type: none"> • Cash • Marketable securities 	<ul style="list-style-type: none"> • Anyone, but typically older persons who want the security of guaranteed payments
Charitable Remainder Trust	<ul style="list-style-type: none"> • Net income for life or a or a term of years • Gift receipt for present value of remainder trust • Avoidance of tax on a portion of capital gain if donor is income beneficiary • Property not subject to probate fees 	<ul style="list-style-type: none"> • Irrevocable future gift of remaining principal 	<ul style="list-style-type: none"> • Cash • Securities • Real Estate 	<ul style="list-style-type: none"> • Persons (generally retired) who want to make a future gift while obtaining present tax relief, but who also want to preserve investment income for themselves and/or a survivor
Gifts of Cash	<ul style="list-style-type: none"> • Tax benefits on full amount • Satisfaction of seeing gift used immediately 	<ul style="list-style-type: none"> • Gift can be used immediately • Liquid • No risk 	<ul style="list-style-type: none"> • Cash 	<ul style="list-style-type: none"> • Anyone at any age who can afford to give up some principal and any interest it may earn
Gifts in Kind	<ul style="list-style-type: none"> • Satisfaction of seeing gift used immediately • Gift receipt for fair market value of donation • Tax credit exceeds tax on gain, likely resulting in tax savings 	<ul style="list-style-type: none"> • Gift can be used for purposes or sold and proceeds used for purposes 	<ul style="list-style-type: none"> • Artwork* • Real Estate • Automobiles/Airplanes • Other tangible personal property* 	<ul style="list-style-type: none"> • Owners (at any age) of useable or marketable objects that they wish to donate to a worthy cause
Interest-Free Loan	<ul style="list-style-type: none"> • Satisfaction in seeing gift at work while retaining full control of assets • Tax advantages 	<ul style="list-style-type: none"> • Capital can be used or invested immediately 	<ul style="list-style-type: none"> • Generally cash 	<ul style="list-style-type: none"> • Anyone at any age who can afford to temporarily give up some principal and the interest it may earn, but may need some or all of that principal back in the future

*In some cases, it is advised that you sell your tangible property and gift the profit to MAF. MAF reserves the right to refuse any Gift-in-Kind if it does not meet our goals or purposes. For details, contact our Planned Giving Department Toll-Free at 1.877.351.9344.