



9 Ways to Give

The Georgia United Methodist Foundation provides financial faith-based solutions for planned giving. We can help you make a gift to support your United Methodist church or a charity close to your heart. Talk with your financial advisor or estate planning attorney to decide what you want to give and how you want to give it. Then contact Dr. Rick Lanford, GUMF Regional Vice President (South Georgia), at 478-256-7130 or rlanford@gumf.org, or Nancy Young, GUMF Vice President of Development (North Georgia), at 678-708-6601 or nyoung@gumf.org, to complete the gift. Here are some gift ideas to get you started.

GIFT	HOW TO GIVE	BENEFITS TO DONOR
1) Cash	Check	May receive an itemized deduction.*
2) Stock/Investment Assets	Transfer ownership to your church or charity.	May receive an itemized deduction for full market value.* Avoids capital gains tax on gain.
3) Charitable IRA Distribution	Transfer distribution to your church or charity.	Avoids income tax on distribution.
4)a Real Estate	Transfer title to your church or charity.	Full market value of gift may receive itemized tax deduction.*
4)b Real Estate with Retained Life Interest	Give to your church or charity.	May be able to deduct some value of gift.*
5) Donor Advised Fund	Set up a fund with GUMF. Give cash/investments, etc. to fund.	Immediate tax deduction for fair market value. Distributions can be requested later.*
6) Life Insurance	Change beneficiary designation to include your church or charity for all or part of the proceeds.	May be able to deduct present value of gift.*
7) Retirement Plan Assets	Designate your church or charity as beneficiary for all or part of the proceeds.	May be able to deduct present value of gift.*
8) Will or Estate Plan	Leave gifts to your church or charity in your will or estate plan.	May avoid estate taxes.
9) Trusts, Etc. <i>See reverse side</i>	Set up a trust and put assets into it.	May include tax deductions.

TRUSTS, ETC.	HOW TO GIVE	BENEFITS TO DONOR
9)a Charitable Gift Annuity	Donor purchases an annuity contract which obligates GUMF to make payments for a specific period. Any remainder is given to GUMF or designated charity.	May be tax deductions for present value of the estimated remainder.
9)b Charitable Remainder Annuity Trust	Donor sets up an annuity trust which provides regular payments to donor/designee for a specific time. Remainder is given to charity.	May be tax deductions for present value of the estimated remainder.
9)c Charitable Remainder Unitrust	Donor creates a trust where a percentage of the value of the trust is distributed annually based upon the market value of the fund. Remainder is given to charity.	May be tax deductions for present value of the estimated remainder.
9)d Charitable Lead Unitrust	Donor creates a trust that pays a fixed or variable payment to church or charity. Remainder goes to heirs.	May reduce size of taxable estate. Allows for scheduled rather than lump sum payments.

**The tax deductibility of gifts depends on whether the donor can itemize on their tax return. Check with your professional advisor.*

The purpose of this guide is to provide general gift, estate and financial planning information. State laws govern wills, trusts and charitable gifts made in a contractual agreement. Advice from legal counsel should be sought when considering these types of gifts. Watch for tax revisions. Some types of gifts may not be available in all states. Please check with your professional advisor.