Ways for Donors to Make Gifts

Patricia M. Moline, CFRE, RFC Iowa State University Foundation



Outright Gifts

- Cash (Pledges)
 - Appreciated Securities/Stocks
- Property
 - Real Estate
 - Personal Property
- Gifts-in-kind



Deferred Gifts

- By Will
 - Specific Amount
 - Percentage
 - Fixed Amount
 - Residual
- Through Contract
 - IRAs
 - Life Insurance
- Living Trust

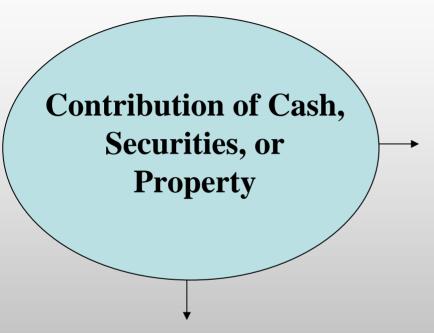


Life-Income Gifts

- Charitable Gift Annuity
- Charitable Remainder Trust
 - Unitrust
 - Annuity Trust
- Charitable Lead Trust
- Pooled Income Funds
- Life Estate



Life Income Gifts - Illustrated



At Death or End of Term, Remainder to Charity(ies)

Life Income to Donor(s)

- --Immediate Income Tax Charitable Deduction
- --Income for life or term
- --Bypass capital gain



Things to consider when accepting

- Procedures & Policies
- Liabilities & Carrying Costs
- Liquidity



For more information....

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