

## TYPE OF GIFT

## DONOR TAX BENEFITS

### Bond & Stock Transfer

No Capital Gains Tax paid.  
Donation limited to 30% of AGI.

### Cash

Income tax deduction.  
Donations limited to 60% of AGI.

### Charitable Trust

Income tax deduction.  
Fixed or variable income for life or term of years.

### Gifts of Grain

Reduction in AGI and income tax paid.

### IRA/RMD

If over 70.5 years old, QCD tax free distribution  
of up to \$100,000 per year.

### Legacy Charitable Request & Planned Gift

Can be percentage, specific amount, asset,  
or residual of estate.

### Life Insurance

Income tax deduction.  
Charitable use of non-needed life insurance policy.

### Mutual Funds Transfer

No Capital Gains Tax paid.  
Donation limited to 30% of AGI.

### Real Estate Transfer

No Capital Gains Tax paid.

#BooneImpact

**MAKE  
A DIFFERENCE.**

**MAKE  
IT HERE.**

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