

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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