

Gift Comparison Chart

Deciding the Best Way to Give

	GIFT TYPE	BENEFICIARY	ADVANTAGES
GIFTS OHIO STATE CAN USE NOW	Outright — cash, appreciated securities, real estate or tangible personal property	<ul style="list-style-type: none"> Ohio State immediate beneficiary 	<ul style="list-style-type: none"> Makes an impact right away See the benefits of your giving Current income tax charitable deduction
	Charitable Lead Trust	<ul style="list-style-type: none"> Ohio State immediate beneficiary Remainder to you or your heirs 	<ul style="list-style-type: none"> May provide income, gift and/or estate tax savings Freezes taxable value of appreciating assets before they pass to beneficiaries
	IRA Charitable Rollover	<ul style="list-style-type: none"> Ohio State immediate beneficiary 	<ul style="list-style-type: none"> Makes an impact right away Eliminate paying income taxes on the distribution Count the gift toward your required minimum distribution
GIFTS PROVIDING INCOME TO YOU	Charitable Gift Annuity	<ul style="list-style-type: none"> One or two annuitant beneficiaries Remainder to Ohio State 	<ul style="list-style-type: none"> Current income tax charitable deduction May reduce estate tax liability Capital gains tax savings Fixed lifetime payments to you or someone you choose
	Charitable Remainder Trust	<ul style="list-style-type: none"> One or more beneficiaries Remainder to Ohio State 	<ul style="list-style-type: none"> Current income tax charitable deduction May reduce estate tax liability Capital gains tax savings Lifetime payments to you or someone you choose
GIFTS TAKING EFFECT AFTER YOUR LIFETIME	Charitable Bequest	<ul style="list-style-type: none"> Ohio State 	<ul style="list-style-type: none"> May reduce estate tax liability Simple to implement
	Retained Life Estate	<ul style="list-style-type: none"> Ohio State 	<ul style="list-style-type: none"> May reduce estate tax liability Current income tax charitable deduction You have lifetime use of property
	Retirement Plan Assets	<ul style="list-style-type: none"> Ohio State 	<ul style="list-style-type: none"> Avoid payment of income tax May reduce estate tax liability
	Life Insurance	<ul style="list-style-type: none"> Ohio State 	<ul style="list-style-type: none"> May receive income tax charitable deduction May allow for larger gift to Ohio State