



12 Creative Ways to Give

1. Give Gifts to Give – You can give \$12,000 a year to anyone tax free. A couple can give \$24,000. Those to whom you give, such as your children, can pass this along to the charity of their choosing.
2. Set up a Joint Giving Account – The person who funds the account gets the tax deduction, but you can have additional parties, such as family members, sign the checks for ease of giving.
3. Living Giving Trust – Set up a revocable trust with your tax ID number. Family members, as co-trustees, can give from it. You can make this irrevocable at death.
4. Charitable Remainder Trusts – With a “spigot provision” you can pass the trust payment directly to charity in years where you don’t need the income.
5. Charitable Lead Trusts – Get the income to charity now, receive a deduction, and then pass on the principle later to your children, or back to yourself.
6. Private Operating Foundations – Gain the highest deductibility, but the Foundation must run like an active charity.
7. Private Conduit Foundations – Gain the highest deductibility, but all receipts for the year must be granted by the 15th day of the 3rd month after the close of the fiscal year.
8. Endowed Operating Foundations – This is the classic private foundation structure.
9. Private Foundation/Donor Advised Fund Combination – Utilize both structures to maximize deductibility and increase flexibility.
10. Type I Supporting Organizations – Fund an SO to get most of the benefits of a Private Foundation, but with public charity status.
11. Donor Advised Funds for your Children – Fund a DAF and make your children or grandchildren the advisors on the fund.
12. Donor Advised Fund with Legacy Parameters – Extend your giving wishes beyond your lifetime with a DAF that has guidelines and instructions.

For additional information on the above, contact NCF at 404.252.0100.