

Deschutes Land Trust  
Planned Giving  
Table of Options

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<u>Gift Option</u>	<u>Benefits for you</u>
Gift directed through your will	Reduction of estate tax liability
Land Trust as beneficiary of life insurance policy	Current tax deduction & possible future tax deductions
Appreciated securities/stock transfers	Fixed income stream during lifetime & capital gains tax reduction
Charitable Gift Annuity	Fixed income stream during lifetime & current year tax deduction
Charitable Remainder Annuity Trust (CRT)	Fixed income stream during lifetime & current year tax deduction
Charitable Remainder Uni-Trust (CRUT)	Fixed income stream during lifetime (with growth potential) & current year tax deduction
Charitable Lead Trust (CLT)	Reduction of estate taxes
Land Trust as beneficiary on Individual Retirement Account (IRA)	Eliminate income tax on IRA distributions
Donor Advised Fund	Reduction of capital gains tax & potential for principal to grow over time



*Note: The Deschutes Land Trust can provide information about how your planned gift can support the organization but cannot provide legal or tax advice. We encourage all supporters to seek independent financial planning and/or estate planning assistance.*