

	Cash	Appreciated Securities	Appreciated Real Estate	Personal Property (Artwork, Collectibles)	Bequest	Retirement Plans/IRAs: Charity as Beneficiary	Life Insurance: Charity as Owner and/or Beneficiary	Retained Life Estate	Charitable Gift Annuity	Charitable Remainder Trust	Charitable Lead Trust
Removes Asset from Estate	X	X	X	X				X	X	X	X (May remove it)
Exempt from Estate Tax					X	X	X				
Reduce Income Tax	X	X (You can avoid tax on capital gains)	X (You can avoid capital gains tax and receive an income tax deduction)	X (If the charity can use the asset)		X (Avoids possible income & estate taxation at death)	X	X	X (Partial)	X (Partial)	X (Limited)
Reduce or Eliminate Capital Gains		X	X	X	X			X	X (Partial avoidance)	X (Partial avoidance)	X (Varies)
Get Income Back from the Gift									X	X	
Continue to Use Asset					X	X		X			X (Property will revert to donor or to heirs)
Current Benefit to Charity	X	X	X	X							X
Future Benefit to Charity					X	X	X	X	X	X	