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**Eighteenth Printing**

NEW

# PLANNED GIVING
# Pocket Guide
## for
## *Major Gift Officers*

- Handy
- Authoritative
- Up to Date

PlannedGiving.com

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**Disclaimer**

This publication is designed to serve as a marketing tool, not as a legal guide. The publication is intended to provide a general overview of certain charitable gift plans. It is not intended to provide legal, tax, investment, or other professional advice, and it may not be relied on for such advice. For assistance in specific cases, obtain the services of a competent attorney or other professional advisor.

**About the Publisher**

PlannedGiving.Com is your first and last stop for all your planned giving marketing and lead generation needs.


Valley Forge Park
Valley Forge, Pennsylvania

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# Introduction

"Mrs. O'Dell left you $10 million in her will."

What's your first thought? Is it, "Why can't that be us?" Or are you thinking, "That will be us!"

Psst! Here's a secret: You'll raise far more by adopting the second mindset.

Now we'll let you in on another secret: The No. 1 reason most nonprofits don't get the really big gifts ... is that they spend their time chasing the small gifts.

Consider: Only 5% of this nation's wealth is in cash. The other 95% is in assets like retirement funds, investments, real estate ... Yet most nonprofits spend their time chasing that 5% cash.

That's what sets annual giving apart from planned giving. In addition to cash gifts, an effective development program looks for donations of non-cash assets.

This Pocket Guide is your handy, up-to-date tool for learning the secrets of closing such larger, asset-based gifts.

**In this booklet, you'll learn the little few secrets of an effective, profitable planned giving program, including: Who to ask, How to ask, What to ask.**

Planned giving is a lot easier than you think. Enjoy the ride!

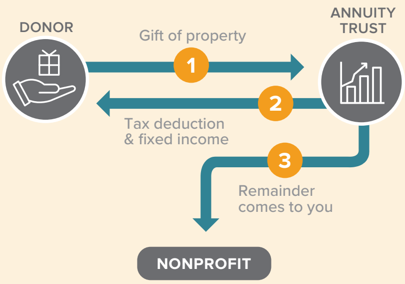
**Viken D. Mikaelian**
CEO, PlannedGiving.com

**Dr. Scott Janney**
Director, Gift Planning
The Salvation Army Eastern USA Territory



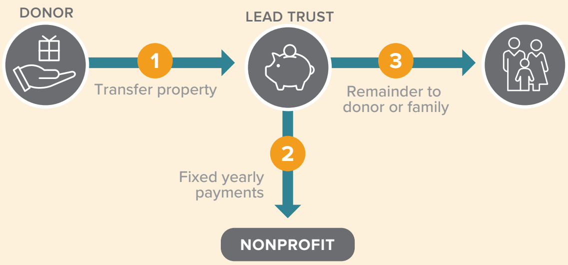
### Charitable Remainder Annuity Trust

The donor transfers assets into a trust, which pays a fixed dollar amount each year to the donor and/or other beneficiaries. Payments can be for life, or for a set number of years, and when the trust terminates, the assets go to the nonprofit.



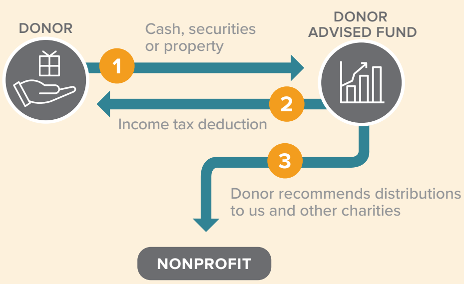

### Charitable Lead Trust

It is the most widely used version of this trust because it makes regular contributions to a charitable organization and distributes any remaining assets to the donor's children and grandchildren at a significantly reduced estate and gift tax cost to the donor.




### Donor Advised Funds

A donor-advised fund operates like a charitable checking account. Contributing assets or cash to the fund is tax-deductible. The fund manager invests the assets to grow the funds tax-free. When a donor is ready to donate, he or she notifies the fund manager. Your nonprofit may want to get on the list of approved charities for the most common fund managers. Donors can make annual charitable gifts, make multi-year pledges, and leave the rest to a beneficiary.




### Pooled Income Funds

A few charities offer donors the option of having their gifts "pooled" with other gifts and invested by professional managers. The donor and/or designated beneficiaries receive a quarterly income from the money the fund's investment generates. When the donor passes way, his or her share of the pooled income fund leaves the fund and goes to the designated nonprofit..