

YOUR GOAL	YOUR GIFT	HOW TO MAKE THE GIFT	YOUR BENEFITS
Make a quick and easy gift	Outright gift	Donate cash, securities or personal property	Income tax deduction; avoidance of any capital gains tax
Make a revocable gift during your lifetime	Living trust	Name K-State Athletics a beneficiary of assets in a living trust*	Control of trust for lifetime; possible estate tax savings
Defer a gift until after your lifetime	Bequest in will	Name K-State Athletics in your will*	A donation exempt from federal estate taxes
Make a large gift with reduced cost to yourself	Life insurance gift	Create or give a policy with KSU Foundation as owner and beneficiary	Current income tax deduction
Avoid the twofold taxation on retirement plan assets	Retirement plan gift	Name K-State Athletics as beneficiary of the remainder of the assets after your lifetime	Avoidance of heavily taxed gift to heirs, allowing less costly gifts
Avoid capital gains tax on the sale of a home or other real estate	Real estate gift	Donate the property to K-State Athletics, or arrange a bargain sale	Immediate income tax deduction and avoidance of capital gains tax
Give your personal residence or farm, but continue to live there	Retained life estate	Designate the ownership of your home to K-State Athletics, but retain occupancy	Charitable income tax deduction and lifetime use of home
Retain a fixed income for a fixed period of time	Charitable remainder annuity trust	Create a charitable trust that pays you a set income annually	Immediate income tax deduction and fixed income for life
Create a hedge against inflation over the long term	Charitable remainder unitrust	Create a trust that pays a percentage of the trust's assets to income beneficiaries, valued annually	Immediate income tax deduction, annual income for life that has potential to increase
Supplement income with fixed annual payments	Charitable gift annuity	Create an annuity with K-State Athletics and receive fixed payments	Current and future savings on income taxes; fixed payments for life
Reduce gift and estate taxes on assets passing to heirs	Charitable lead trust	Create a trust that pays a fixed or variable income to K-State Athletics for a set term, and then passes to heirs	Reduced size of taxable estate; keeps property in family, often with reduced gift taxes

\*Contact Athletics Department for recommended language for legal documents.