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Review strategies to help charitably-inclined clients manage tax considerations as amounts given to charity can be deducted subject to certain limits.

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Key Takeaway

By building your awareness of the many ways for clients to give to charity, you can answer their questions about tax-efficient philanthropy.

○ **Outright cash donations and bequests** are deductible on a dollar-for-dollar basis if the substantiation requirements are satisfied.

○ **Donations of appreciated securities** benefit both your client and the charity because neither owe capital gains taxes when the securities are sold.

○ **Qualified charitable distribution (QCD)** for clients who are 70 1/2 years old or older is a direct transfer of funds from a client's IRA to a qualified charity. QCDs are excluded from taxable incomes.

○ **Donor-advised fund contributions** allow for an immediate income tax deduction and the opportunity to recommend grants to qualified charitable organizations.

○ **Split-interest vehicles** allow your clients to contribute to the trust and be eligible for a partial tax deduction based on trust assets designated for charity.

○ **Private foundations** make grants to public charities and usually derive funding from a single source. They are generally exempt from income taxes or income earned.

Next Step

Talk to your clients about their charitable goals and the vehicles that may be right for them to reach those goals.

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Charitable Giving: 3 Questions to Ask

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