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# LEARN | Ways to Give

3 minutes

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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