

If you wish to	Best Choice	Next Choice	Income Tax Deduction
Make an outright gift	Appreciated Securities	Cash	Gift of Securities avoids Capital Gains Tax
Retain full control of income and principal	Qualified Plan or Annuity Fraction	Bequest in Will	Heirs save income taxes on gift of QP
Convert property to high income—guaranteed	Charitable Annuity Trust	Gift Annuity	High - (present value of remainder)
Convert to Variable income (possible offset to inflation)	Charitable Unitrust	Pooled Income Fund	Medium - (present value of remainder)
Preserve income during spouse's lifetime	Testamentary Unitrust	Qtip Trust	None
Make sizable gift with modest annual payments	New Life Insurance	Existing Life Insurance	High—Annual deduction for annual premium
Enjoy high current income from ranch/farm property	Charitable Unitrust	Charitable Annuity	High to medium (present value of remainder)
Make gift but retain right to change entire gift plan	Qualified Plan or Annuity Fraction	Bequest in Will	Heirs save income taxes IRA