Grace Communion International is passionate about sharing the good news of Jesus and the hope that all humanity has through Him! We strive to follow the Great Commission that Jesus gave his disciples to "...Go out and train everyone you meet, far and near, in this way of life, marking them by baptism in the threefold name: Father, Son, and Holy Spirit. Then instruct them in the practice of all I have commanded you."

Our mission is clear – “Living and Sharing the Gospel.” We do this through 900 churches in over 75 countries around the world. Whether it’s launching new churches in targeted communities, relaunching existing churches to better engage their neighbors, investing in our communities through youth day camps, or helping people explore how Jesus has gifted them to participate in his ministry through gatherings of small groups, our members are living out the Great Commission in their corner of the world. It’s amazing what can happen when we love God and neighbors as Christ loves us.

We invite you to connect and participate with what God is doing in and through Grace Communion International. This chart provides several gift options that will help you leave a legacy that helps others come to know our gracious triune God. And remember no matter how you participate big or small we couldn’t do it without you.
## Planned Giving Reference Chart™

<table>
<thead>
<tr>
<th>Cash</th>
<th>Securities</th>
<th>Real Estate</th>
<th>Personal Property</th>
<th>Bequest</th>
<th>Retirement Plan Assets, IRA</th>
<th>Life Insurance</th>
<th>Retained Life Interest*</th>
<th>Bargain Sale</th>
<th>Charitable Gift Annuity</th>
<th>Charitable Remainder Trust</th>
<th>Charitable Lead Trust</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>How does it work?</strong></td>
<td>Give cash or the equivalent</td>
<td>Give appreciated securities</td>
<td>Give appreciated real estate</td>
<td>Give artwork, collectibles, equipment or other types of tangible property</td>
<td>Simplest form of gift planning (plan now, give later)</td>
<td>Name GCI as the beneficiary of the existing policy</td>
<td>Name GCI as the beneficiary and owner of a new or existing policy</td>
<td>Give real estate but keep the right to use and enjoy it for life</td>
<td>Sell real estate or other valuable property to us for less than fair market value</td>
<td>Simple gift contract that provides lifetime payments to one or two persons</td>
<td>Trust that pays income for life or a term of years to the donor and/or others. Assets ultimately pass to GCI</td>
</tr>
<tr>
<td><strong>A good fit for donors who want to...</strong></td>
<td>Maximize the deduction; minimize the gift details</td>
<td>Avoid tax on capital gains, afford a larger gift to GCI</td>
<td>Make a substantial gift, avoid capital gains tax, receive a large income tax deduction</td>
<td>Put assets that the donor no longer needs or can maintain to good use</td>
<td>Make a gift that costs nothing during the donor's lifetime (except attorney fee)</td>
<td>Avoid double taxation at death, give tax-advantaged assets to heirs</td>
<td>Make a gift at a little cost</td>
<td>Make a significant gift that doesn’t affect the donor’s lifestyle</td>
<td>Supplement income with steady payments that are partially tax-free</td>
<td>Diversify assets, avoid or defer capital gains tax, secure often-greater income and possible inflation protection</td>
<td>Reduce gift and estate taxes on assets the donor passes to heirs; lower income tax liability; retain control of assets</td>
</tr>
<tr>
<td><strong>How does a donor make the gift?</strong></td>
<td>Write a check or give online now</td>
<td>Contribute long-term appreciated stock or other marketable securities</td>
<td>Donate the property to GCI</td>
<td>Donate tangible personal property related to GCI’s tax-exempt function</td>
<td>Name GCI in will or living trust by designating a specific amount or a share of the residue</td>
<td>Name GCI as whole or partial beneficiary on the plan’s form</td>
<td>Donate a paid-up policy the donor no longer needs or donate premiums, if not paid-up</td>
<td>Give real estate but retain lifetime use</td>
<td>Sign a contract to sell property to us at a discounted value</td>
<td>Establish a gift annuity contract that pays a set income for life</td>
<td>Create a trust that pays income to the donor and/or others; principal (remainder) ultimately goes to GCI</td>
</tr>
</tbody>
</table>

### Donor Benefits

**Reduce estate tax**
- Removes taxable assets from the estate
- Removes taxable assets from the estate
- Removes taxable assets from the estate
- Donation exempt from federal estate tax
- Donation exempt from federal estate tax
- Donation exempt from federal estate tax
- Removes taxable assets from estate
- Removes gifted portion of asset’s value from taxable estate
- Removes taxable assets from estate
- Can remove taxable assets from estate

**Reduce income tax**
- Immediate deduction for full value
- Immediate deduction for full value
- Immediate deduction for full value
- Heirs will avoid income tax on gifted portion
- Current income tax deduction for paid-up policy or annual donated premiums
- Deduction for value of asset, less value of your right to keep using it
- Deduction for gift portion of asset
- Deduction for gift portion of asset
- Limited

**Reduce or eliminate capital gains tax**
- Complete avoidance
- Complete avoidance
- Complete avoidance
- Complete avoidance
- Complete avoidance
- Partial avoidance
- Partial avoidance
- Partial avoidance
- Varies

**Get income back from the gift**
- Control of assets during lifetime
- Continue to take withdrawals from plan during lifetime
- Use of asset during lifetime
- Fixed payments for life for one or two individuals
- Variable or fixed income for life
- Property reverts to the donor or to heirs with reduced gift and estate taxes

**Give an asset but keep enjoying it**
- Still like the stock? Use cash to buy at today’s price and lock in a higher cost basis
- Coordinate with GCI before making donation
- Can be used to make a significant gift without cash outlay
- Make a substantial gift when the donor no longer needs the asset(s)
- Often overlooked and easily given
- Simple to set up, small financial commitment for large ultimate gift
- Coordinate with GCI before making donation
- Use proceeds to help fund needs at a later stage in life (retirement facility, etc.)
- Great retirement income supplement. Minimum required.
- Significant income and estate tax advantages. Minimum required.
- Best for assets expected to appreciate rapidly. Minimum required.

**How does it benefit Grace Communion International?**
- Delivers immediate benefits
- Delivers immediate benefits
- Delivers immediate benefits
- Ensures GCI’s future strength
- Ensures GCI’s future strength
- Ensures GCI’s future strength
- Delivers immediate benefits
- Delivers immediate benefits
- Delivers immediate benefits

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