



BOY SCOUTS
OF AMERICA®



NEVADA AREA COUNCIL
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PLANNED GIVING BRIEF

Understanding Planned Giving

Planned Giving Overview

The goal of planned giving is to help you plan your estate and charitable giving in a way that benefits you, your family and the Boy Scouts of America. There are several ways you can make these planned gifts and enjoy tax and income benefits. Please contact the Nevada Area Council or the BSA Foundation (bsalegacy.org) for assistance with planned giving.

YOUR GIFT	YOUR GOAL	HOW IT WORKS	YOUR BENEFITS
 <p>Bequest</p>	<ul style="list-style-type: none"> Maintain control of your assets during life Make a gift to charity at your death 	You designate the BSA as the beneficiary of your asset by will, trust or other instrument.	<ul style="list-style-type: none"> Estate tax charitable deduction Life use and ownership of your property
 <p>Charitable Gift Annuity (CGA)</p>	<ul style="list-style-type: none"> Receive fixed payments for life Avoid capital gains tax on the sale of your appreciated property Enjoy the benefit of tax savings from a charitable deduction 	You transfer your cash or appreciated property to the BSA in exchange for our promise to make fixed payments (with rates based on your age) for the rest of your life.	<ul style="list-style-type: none"> Charitable tax deduction Fixed payments for life Partial bypass of capital gain Possible tax-free payments
<p>Charitable Remainder Trust (CRT)</p>	<ul style="list-style-type: none"> Transfer your appreciated property without paying capital gains tax Enjoy regular income for life or a term of years Receive the benefit of tax savings from a charitable deduction 	You transfer your cash or appreciated property to fund a charitable trust. The trust sells your property tax-free and provides you with income for life or a term of years.	<ul style="list-style-type: none"> Charitable tax deduction Income for life or a term of years Possible income growth over time Avoidance of capital gains tax
<p>Charitable Lead Trust (CLT)</p>	<ul style="list-style-type: none"> Give cash or property to your family in the future Avoid substantial gift or estate tax 	You transfer your cash or property to fund a lead trust that makes a gift to the BSA for a number of years. You receive a charitable deduction for the gift. Your family receives the remainder at substantial tax savings.	<ul style="list-style-type: none"> Gift or estate tax deduction Asset and appreciation passes to family at a reduced cost
<p>Life Estate Reserved</p>	<ul style="list-style-type: none"> Remain in your home for life Receive a charitable income tax deduction 	You give your property to our organization but retain the right to use the property during your life.	<ul style="list-style-type: none"> Charitable tax deduction Lifetime use of property
<p>Bargain Sale</p>	<ul style="list-style-type: none"> Transfer your property and receive cash or debt relief without paying substantial taxes 	The BSA purchases your property for less than fair market value. You receive the cash and a charitable deduction for the difference between the market value and purchase price.	<ul style="list-style-type: none"> Cash from sale Charitable tax deduction Partial bypass of capital gain