

## CALT Gift Comparison Chart

<b>Gift/Donation Type</b>	<b>Minimum Gift Amount</b>	<b>Type of Assets Allowed</b>	<b>Potential Tax Benefits</b>	<b>Other Benefits</b>
Outright Gift	No minimum	cash, securities, real estate, other appreciated assets	income tax deduction, avoidance of capital gains	may reduce size of estate, easy gift to make
Bequest	No minimum	cash, securities, real estate, other appreciated assets	estate tax deduction	costs nothing today
Beneficiary Designation	No minimum	retirement plan	estate tax deduction	costs nothing today, avoid excessive taxation to heirs, easy gift to make
Life Insurance	No minimum	insurance plan	estate tax deduction	costs nothing today, reduce size of estate