

Planned Giving Gift Options

1. **Bequest (Will)** — A donor may wish to make a charitable gift to Friendship Village of Dublin by will, which is a legally executed document that directs how and to whom his (her) property will be distributed after death. The donor should meet with his (her) attorney to discuss and update the will.
2. **Charitable Gift Annuity** — A gift annuity is a simple, contractual agreement between one or two donors and Friendship Village of Dublin in which they transfer assets in exchange for a promise to pay an annual premium. It is the simplest life-income gift option. [Note: Friendship Village of Dublin currently provides the opportunity for Friendship Village of Dublin residents in Ohio to acquire annuities directly from Friendship Village of Dublin. Please contact the Director of Charitable Giving for more detailed information.]
3. **Revocable Living Trust** — A living trust is an arrangement a grantor creates during his (her) lifetime to provide for himself or herself and the family both before and after the creator's death. The grantor can transfer a portion or all of his or her property into the trust, where appointed trustees can manage these assets during the life or after the death of the grantor. It is not a substitute for a will, but provides flexibility.
4. **Charitable Remainder Trust** — In the creation of a charitable remainder trust, the donor irrevocably transfers money, securities or other assets to a trust that will pay him or her (or another beneficiary) an income for life or for a specified number of years. At the death of the surviving beneficiary, the remaining principal in the trust goes to Friendship Village of Dublin.
5. **Charitable Lead Trust** — A charitable lead trust is a trust that the estate owner establishes either during life or at death. The income from the trust flows to Friendship Village of Dublin for a stated number of years. After that period or upon the death of the giver, the assets in the trust are then distributed, usually to family members.
6. **Retirement Plan Assets** — Retirement accounts are often exposed to high income and estate taxes. Many of these taxes can be reduced or avoided through a charitable gift. These assets can pass directly to Friendship Village of Dublin as your primary beneficiary with a qualified disclaimer from the spouse, or as a secondary beneficiary.

Competent counsel with expertise in your state laws, tax planning and estate draftsmanship is extremely important in your estate planning process. Your estate planning team should include an experienced lawyer, your accountant, life insurance agent, financial planner and charitable advisor.

Contact Jim Brakemeyer for information about Charitable Giving at Friendship Village of Dublin. **614-734-2166**



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OF DUBLIN