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# Charitable Succession Planning

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# Gifts of Real Property

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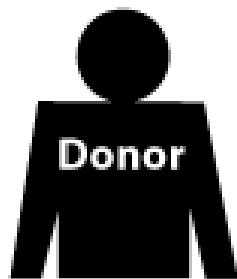
4 most common ways to give

- Outright gift
- Will
- Retained life estate
- Bargain sale



# Outright Gift

**STEP 1** Title of property to FFA Foundation



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**STEP 2** Income-tax deduction

**STEP 3** FFA Foundation may use or sell the property



## Wills and Bequests

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Sample Language:

“I give, devise and bequeath all of the agricultural real estate which I own at the time of my death, to the CHARITY, a not-for-profit organization located in Indianapolis, Indiana, as an unrestricted gift to be used at the discretion of the board of directors of the CHARITY for the general purposes of the CHARITY, located in Indianapolis, Indiana.”





## Retained Life Estate

**STEP 1** Gift of title to property to the National FFA Foundation  
(and receive charitable deduction)



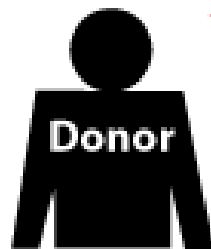


## Bargain Sale

**STEP 1** Property sold to FFA Foundation



**STEP 2** Income-tax deduction  
and cash from sale



**STEP 3** FFA Foundation may  
use or sell the property



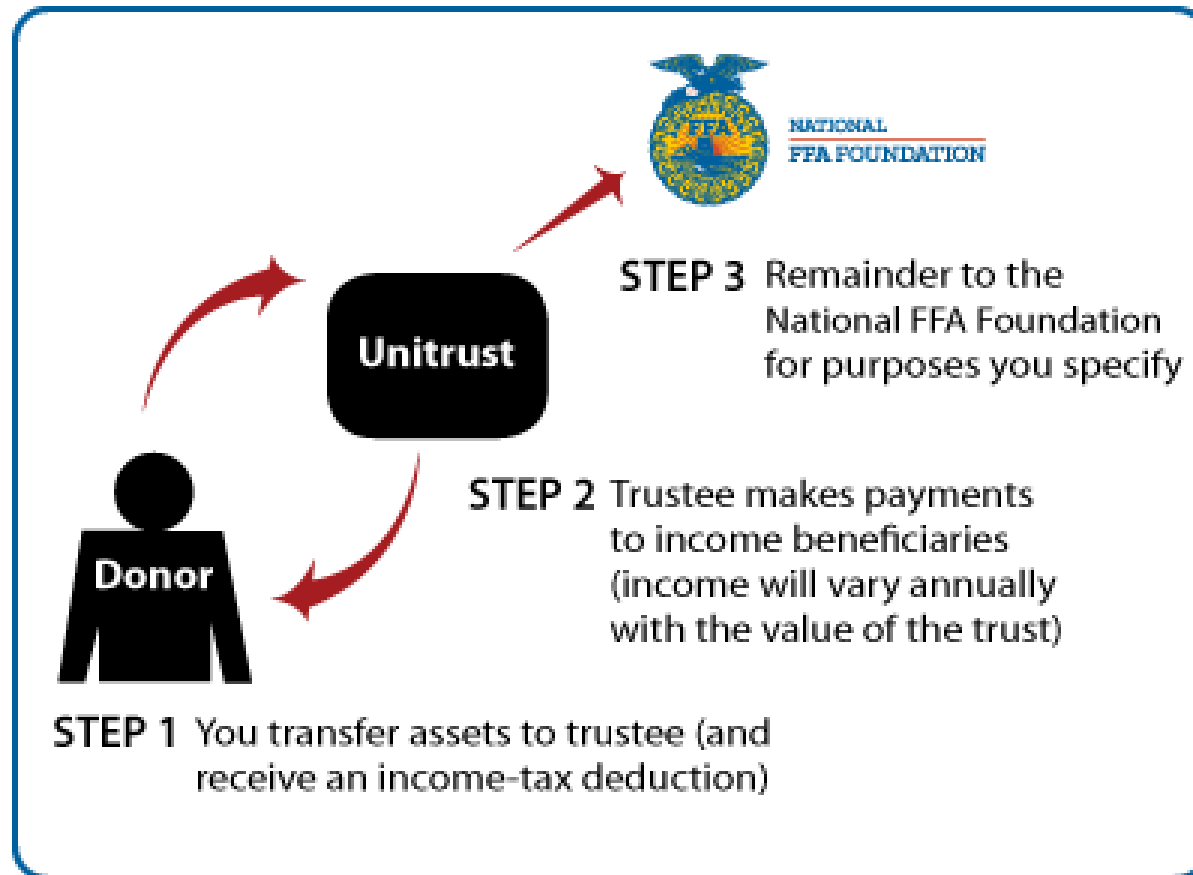
# Conservation Easements

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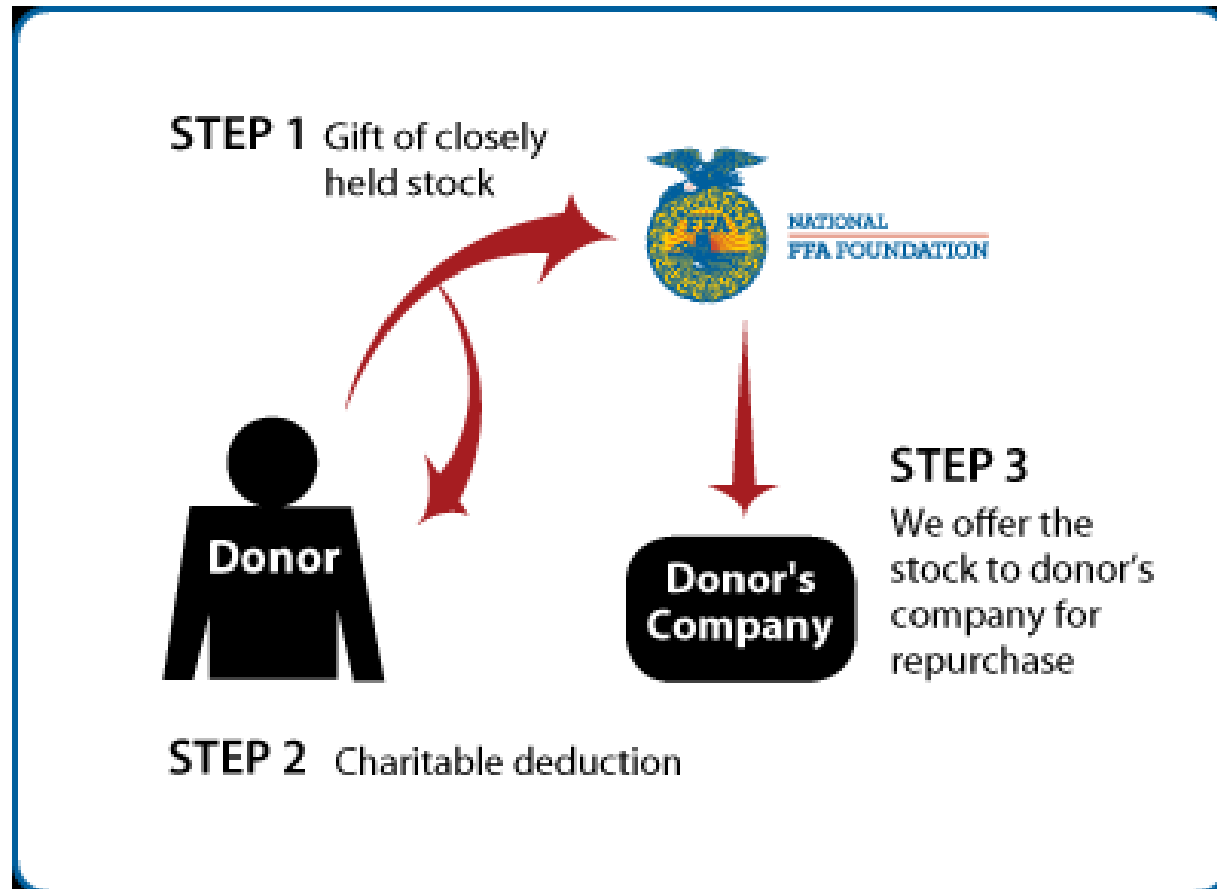
## Charitable Remainder Unitrust







## Gift of Closely Held Stock





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