

# THE PHILANTHROPY TOOLKIT

*An Introduction to Giving Effectively*

THE STANFORD UNIVERSITY  
EFFECTIVE PHILANTHROPY LEARNING INITIATIVE



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## ACTIVITY

### REFLECT ON YOUR GIVING VEHICLE OPTIONS

#### INSTRUCTIONS

Review the list of giving vehicle considerations below. This list is not exhaustive, and we encourage you to speak to your advisor and those involved in your philanthropic decision-making about additional considerations relevant to your personal situation, preferences, and goals.

1. **ADMINISTRATIVE SUPPORT:** Are you willing to invest your time and effort on an ongoing basis and hire paid staff for your vehicle?
2. **ANONYMITY:** Do you prefer to give anonymously?
3. **ASSET GROWTH POTENTIAL:** Would you want your philanthropic investment to increase in value over time?
4. **CONTROL OVER GIVING:** Would you want to retain control over how beneficiaries use donated funds?
5. **DISTRIBUTION REQUIREMENT:** Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?
6. **FAMILY INVOLVEMENT:** Do you want your family members involved in giving decisions?
7. **IMPACT INVESTMENTS:** Would you like to make investments that generate social as well as financial returns? For more information on impact investing, see **Additional Resources: Section 4** at the end of this toolkit.
8. **PERPETUITY:** Do you want the structure to exist in perpetuity or would you prefer it to spend down in your lifetime or some set period of time?

*Continued on the following page.*

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## ACTIVITY

## REFLECT ON YOUR GIVING VEHICLE OPTIONS

9. **POLITICAL CONTRIBUTIONS:** Do you want to make political donations and engage in lobbying? Direct political contributions are not tax-deductible, though some lobbying and advocacy can be, depending on a number of factors. Seek further professional advice if politics is a priority issue for you.
10. **PUBLIC DISCLOSURE:** Are you willing to submit separate tax records that will be available to the public?
11. **TAX IMPLICATIONS:** Are tax implications important to your choice of vehicle? To understand how different taxes may be affected by your giving, see **Additional Resources: Section 4** at the end of this toolkit.

## REFLECT ON YOUR GIVING VEHICLE OPTIONS

## INSTRUCTIONS

Complete the survey below to identify your preferences when choosing a giving vehicle. For each consideration, determine how important it is to your philanthropy. Your responses will be useful when reviewing the EPLI Giving Vehicles Comparison Chart.

## CONSIDERATIONS

**ADMINISTRATIVE SUPPORT:** Are you willing to invest your time and effort on an ongoing basis and hire paid staff for your vehicle?

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**ANONYMITY:** Do you prefer to give anonymously?

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**ASSET GROWTH POTENTIAL:** Would you want your philanthropic investment to increase in value over time?

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**CONTROL OVER GIVING:** Would you want to retain total control over funding decisions?

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**DISTRIBUTION REQUIREMENT:** Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?

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**FAMILY INVOLVEMENT:** Do you want your family members involved in giving decisions?

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**IMPACT INVESTMENTS:** Would you like to make investments that generate social as well as financial returns?

\*For more information on impact investing, see **Additional Resources: Section 4** at the end of this toolkit.

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**PERPETUITY:** Do you want the structure to exist in perpetuity?

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**POLITICAL CONTRIBUTIONS:** Do you want to make political donations and engage in lobbying? Direct political contributions are not tax-deductible, though some lobbying and advocacy can be, depending on a number of factors. Seek further professional advice if politics is a priority issue for you.

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**PUBLIC DISCLOSURE:** Are you willing to submit separate tax records that will be available to the public?

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**TAX IMPLICATIONS:** Are tax implications important to your choice of vehicle?

To understand how different taxes may be affected by your giving, see **Additional Resources: Section 4**.

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WORKSHEET  
REFLECT ON YOUR GIVING VEHICLE OPTIONS

YES	NO	NOT SURE	HOW IMPORTANT IS THIS TO YOU? (1=NOT VERY / 5=VERY)				
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
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