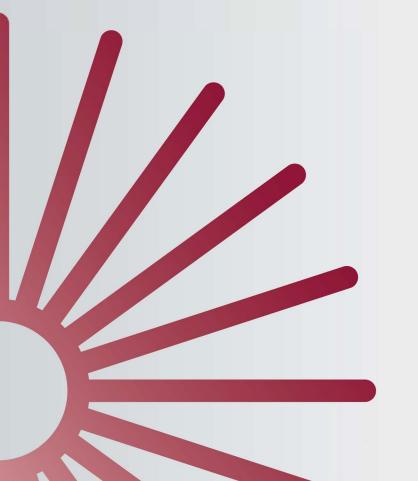
# PHILANTHROPY TOOLKIT

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.



## 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.



## WORKSHEET 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?

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

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

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

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

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

**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.

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

**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.

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

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.



# WORKSHEET REFLECT ON YOUR GIVING VEHICLE OPTIONS

YES	NO	NOT SURE	HOW IMPORTANT IS THIS TO YOU? (1=NOT VERY / 5=VERY)				
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5
			1	2	3	4	5