



Planned Giving Program

This PGP model provides the Charitable Organization with the widest possible range of options for developing a significant endowment fund and a stream of revenue for operations.

Donors are allowed to utilize CSOs and Donor Advised Funds in ways that benefit the charity and the donor.

The Annuity Reserve Fund (PIF) is allowed to invest in activities not otherwise permitted for charitable organizations. The Fund is able to own and operate office buildings and other income producing properties.

The Annuity Reserve Fund manages the funds that are accumulated from Charitable Annuities, for CLATs, CRUTs, CRATs and other forms for which some portion of the funds returned to the Beneficiary is taxable.

The Annuity Reserve Fund may also earn fees for managing the assets of other portions of the program.

The Public Charity is able to obtain fees and other revenue through the program.

Planned Giving Programs such as is illustrated here are applicable for every type of public charity, both religious organizations and charities that are organized other purposes.