

There are Many Ways to Support the Visitor Plaza Project

- **CASH** – Gifts of cash, payable by check or credit card, are certainly the easiest and most popular way to contribute.
- **PLEDGES** – For greater impact, many donors choose to pledge a contribution over a number of years. Commitments of \$2,500-\$9,999 may be spread over two years. Commitments of 10,000 and up may be spread over three to five years.*

**Please see Visitor Plaza Donor Recognition for levels and submit a completed Pledge Form to the Development Office or contact Sylvia Rosenberger, Chief Development Officer, at: 626-821-3232 or Sylvia.Rosenberger@Arboretum.org for further details.*

- **GIFTS OF LONG-TERM APPRECIATED SECURITIES** – A gift of appreciated securities is one of the most tax-efficient ways to provide support and enables a greater contribution to the Arboretum Foundation. **Such a gift offers two distinct tax advantages:** avoiding capital gains tax on the increased value of the stock, while also providing a charitable deduction for its full fair-market value when the gift is made. The Development Office can provide the Arboretum Foundation's account information for an electronic transfer.
- **REQUIRED MINIMUM DISTRIBUTION GIFTS** – For Individual Retirement Account (IRA) owners facing annual required minimum distribution (RMD) obligations, there is a tax-efficient way to provide a charitable donation to nonprofits, such as the Arboretum Foundation. The Internal Revenue Service allows the transfer of up to \$100,000 to charity, tax-free each year – even if that's more than your RMD – thereby reducing your adjusted gross income and possibly offering other benefits, like lowered Medicare premiums. Funds must be transferred directly from the IRA administrator to the nonprofit to count as a tax-free transfer.
- **DONOR-ADVISED FUND GIFTS** – Individuals who support the Los Angeles Arboretum Foundation can recommend grants through their Donor-Advised Fund (DAF). A DAF allows you to combine the most favorable tax benefits with the flexibility to easily support the Arboretum Foundation. DAFs can be established with an irrevocable charitable contribution of cash, appreciated securities, and other assets. You receive your charitable tax deduction when the DAF is established, and then recommend grants from your DAF account over time to any qualified nonprofit. DAFs may be established and administered through for-profit companies such as Fidelity or Schwab Charitable or through nonprofits like local community foundations. Either way, please consider recommending the LA Arboretum Foundation as an organization to support through your DAF.

Please seek legal or financial advice should you have a unique situation or specific tax or estate-planning questions.

Your contribution today will vastly enhance the overall visitor experience at the Arboretum far into the future. Thank you!