



# THE SBIFF FILM CENTER PROJECT

## Ways To Give Guide

Thank you for considering a gift to *The SBIFF Film Center Project*. Investing will directly impact the Santa Barbara International Film Festival’s (SBIFF) mission of engaging, enriching, and inspiring people through the power of film.

There are many ways to give to the campaign that and support your personal philanthropic and financial goals. In many cases, donors can benefit from combining different methods, such a cash pledge and a planned gift. While we encourage donors to seek counsel from their preferred tax, legal, and financial experts, we are more than willing to discuss options for consideration.

### Giving Over Time

Nearly all donors to *The SBIFF Film Center Project* have made gift commitments to be paid over a three- to five-year pledge period. Many donors have benefitted from combining gifts, such a cash pledge and a planned gift, in addition to giving over time.

<b>5-Year Pledge</b>	<b>\$100,000</b>	<b>\$250,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>
<b>Annual Amount</b>	\$20,000	\$50,000	\$100,000	\$200,000

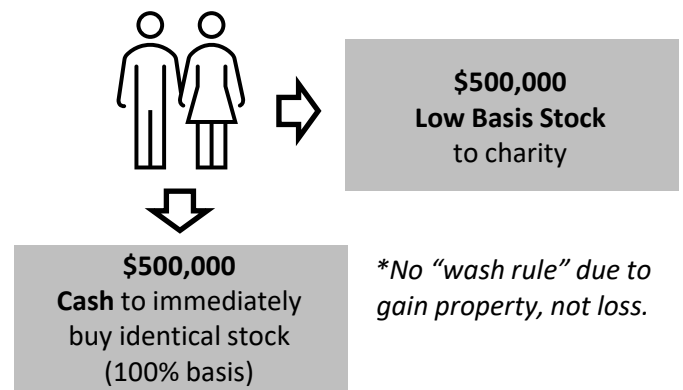
### Part Cash, Part Appreciated Securities

Several donors wanted to achieve a gift threshold or naming opportunity, such as \$100k. In several instances, campaign donors have been able to stretch further and achieve capital gains tax advantages by “blending” their giving. Some have given both cash (via one time or five-year pledge commitments) and a secondary commodity (such as appreciated securities) to reach their desired cumulative gift amount.



### Gift of Appreciated Securities

It is often tax advantageous to make one-time commitments or annual commitments of appreciated securities (which SBIFF will sell within 24 hours). Donors who want to make a gift and have appreciated publicly traded stock that they want to keep can often benefit from a “charitable swap.” Upon donating their appreciated stock, they take the cash they would have gifted and purchase identical replacement shares. This maintains their portfolio, qualifies for a fair-market value contribution, sidesteps capital gains taxes, and secures a step-up in basis.





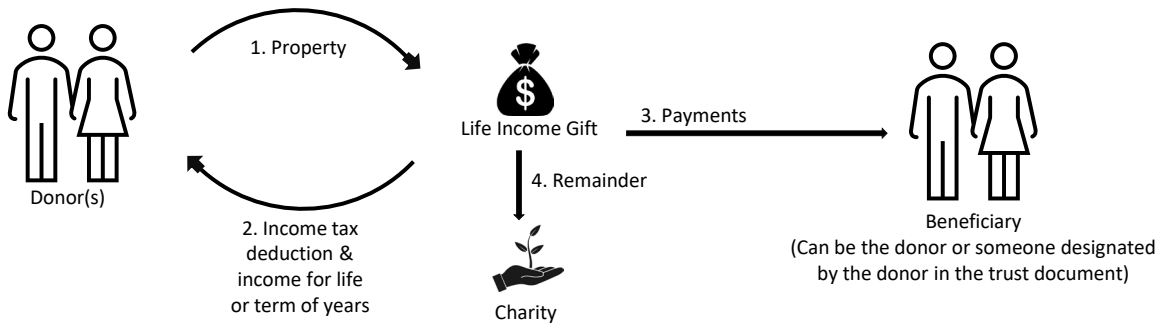
### Part Cash, Part Bequest

Campaign donors (age 65+) can stretch their giving by making a five-year cash pledge and by designating SBIFF in their Wills. For example, if a donor commits to giving \$100k/year for five years (by 2030) and designating another \$500k as a Bequest. This donor will be recognized as a seven-figure campaign contributor.



### Part Cash, Part Charitable Remainder Trust

Charitable Remainder Trusts (CRT) are powerful vehicles that pay income for life to one or more beneficiaries, “life income gifts.” After the payout timeline, remaining funds are distributed to one (or more) pre-selected charitable organization(s). Donors can take their giving a step further by establishing a life-income gift and contributing cash that qualifies for immediate tax deductions.



### Other Ways to Give

#### Donor Advised Funds

DAFs allow for an income tax deduction to be taken when they are funded, while allowing donors to make gifts out of the fund to SBIFF and other nonprofits over time. SBIFF accepts DAF distributions in support of *The SBIFF Film Center Project*. Distributions can be one-time or support a multi-year commitment.

#### Gifts of real estate/private property

In some cases, SBIFF may accept gifts of real estate and private property. Making a full or partial gift of appreciated real estate or personal property may provide an income tax deduction equal to the current fair value of the gift as well as allow the donor to avoid capital gains tax and/or obtain an income tax deduction.

#### Gifts from IRAs

An IRA Charitable Rollover makes sense if a donor is over age 70 ½. This type of gift may help avoid paying taxes on transfers of up to \$100,000 from an IRA, while still allowing donors to satisfy required minimum distribution.

#### Gifts of Life Insurance

Whole life or paid-up insurance policies are wonderful gifts to SBIFF.