

Maximum Flexibility

The future is uncertain. You can create a planned gift today while simultaneously retaining control over these assets for the balance of your life. Such gifts are called revocable gifts.

Unless you are confident that you will not outlive your assets, a revocable planned gift is almost always the best option. These gifts are generally one of the following:

- Bequest in a Will or Living Trust
- Beneficiary in IRA or Retirement Plan
- Beneficiary Designation in Life Insurance Policy

By naming Clayton Early Learning in your will, living trust or as a beneficiary, you can protect yourself against an uncertain future. There is never any expectation or obligation to complete any gift. Should you ever need these assets, they are available. If not, your gift will come to Clayton Early Learning exactly as you desire.

Maximum Tax Benefit

In the 1990s, Clayton offered preschool as well as programs for school-aged children who benefited from supplemental care and education supports outside of the traditional public school setting.

Revocable vs. Irrevocable Gifts

The IRS provides important tax incentives to encourage support for charitable organizations. To qualify for any given tax benefit, a gift typically must be irrevocable. In other words, that gift must be complete and not subject to any revocation by the donor. An irrevocable gift should only be made after proper reflection and consultation with your legal and financial advisors.

With proper planning, such gifts can provide important income and tax benefits for you and your heirs. Examples of these gifts include Charitable Remainder Trusts, Charitable Lead Trusts and Charitable Gift Annuities. Clayton can help you explore the benefits that may result

from irrevocable planned gifts. Currently, however, we are focusing our efforts on revocable gifts including bequests and beneficiary designations.

For further information about making a planned giving gift, please contact Taylor Hale via [email](#).

Information for Advisors

It is always important to consult your professional advisor when considering an estate gift. The following information can help your advisor facilitate your desired estate gift:

- [Clayton Reference Details for Advisors](#)
- [Recommended Language for Bequest and Testamentary Gifts](#)
- [Beneficiary Designation](#)

Other Arrangements

Clayton Early Learning encourages estate gifts through other arrangements, including **Charitable Remainder** and **Charitable Lead Trusts**. However, Clayton Early Learning and employees of Clayton prefer not to serve as Trustee for these gifts.

