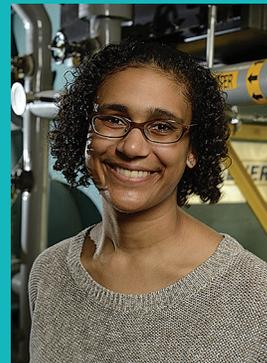


# Give Real Estate

## MULTIPLE GIVING OPTIONS

Whether you give to support Johns Hopkins now or in the future, contributing appreciated real estate is a way to make a generous, tax-wise gift to Johns Hopkins. Learn about the different ways to give real estate and the benefits to you and Johns Hopkins.



# Make a World of Difference

Real estate can take several forms, including a primary residence, a vacation home, and commercial property. There are different ways to give real estate, each with its own benefits to you and Johns Hopkins.

## **Make an Outright Gift**

The most straightforward approach to giving real estate to Johns Hopkins is outright. Johns Hopkins will sell the real estate and apply the proceeds to the area of Johns Hopkins that you seek to benefit. You receive an income tax deduction for the appraised value of the real estate, and your gift is put to work quickly.

## **Give through your Will or Trust**

A second way to give real estate is through your will or trust. You can instruct your executor or trustee either to transfer the real estate or to sell it and distribute the proceeds to Johns Hopkins. Giving real estate through your will or trust allows you to continue using the real estate during your lifetime, and allows your estate to claim a charitable estate tax deduction.

## **Fund a Charitable Remainder Unitrust**

If you would like to receive an income stream for you or a loved one, consider putting the real estate in a charitable remainder trust to benefit Johns Hopkins. This structure can lead to many benefits—including an income tax deduction in the year of the gift, income for yourself or others, and support to your desired area of Johns Hopkins when the trust terminates.

## **Sell and Make a Partial Gift**

In a charitable bargain sale, Johns Hopkins purchases your real estate for less than fair market value. The difference between the market value and the purchase price represents your gift, which qualifies for an income tax deduction and is exempt from capital gains tax.

## **How to Move Forward**

Contact the Office of Gift Planning to discuss a potential gift of real estate. In general, real property must be valued at \$250,000 or greater and be readily marketable. We work with you to gather information that allows Johns Hopkins to evaluate carefully the proposed gift of real estate, as not all real estate is appropriate for giving.



## **CONTACT US**

Johns Hopkins Office of Gift Planning  
Phone: 410-516-7954 or 800-548-1268  
Email: [giftplanning@jhu.edu](mailto:giftplanning@jhu.edu)  
Website: [giving.jhu.edu/giftplanning](http://giving.jhu.edu/giftplanning)

Johns Hopkins does not provide tax, legal, or financial advice. Please consult your own advisors regarding your specific situation.