

# Charitable Remainder Trusts



Communion in the Sanctuary



**Memorial Drive  
Presbyterian Church**

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## CHARITABLE REMAINDER TRUSTS

Choose Between:

**Annuity Trust:** Predictable income of at least 5% of the original amount of the trust. Additional contributions are not permitted, or

**Unitrust:** Variable income of at least 5% of the trust's assets valued annually. It may be possible to make additional contributions to the trust.

**Benefits For You:**

**Income:** Payments distributed to you or others whom you designate for life or a fixed period.

**Tax Deduction:** You may be eligible for a tax deduction the year the trust is established.

**Capital Gains:** You may avoid up front capital gains tax.

**Estate Tax:** Trust assets are not a part of estate.

Your Gift:

**Outstanding Support:** After the lifetime(s) of the income beneficiary(ies), the charitable remainder of the trust is distributed as your generous gift.

### WHAT NEXT?

Establish your Charitable Remainder Unitrust or Annuity Trust and choose your Trustee (a third party provider).

Transfer your highly appreciated assets, cash, or real estate into the trust.

The trust sells the assets without creating a taxable event and reinvests in securities appropriate for the trust's goals.

Many facets of this gift require experienced guidance to reach the maximum benefit. We hope you will consult with your professional advisers on how this gift would fit into your plans.

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