



## ESTABLISH A CHARITABLE REMAINDER TRUST

By establishing a charitable remainder trust, you can receive annual income payments for life, along with tax benefits. At the end of the income period, the remainder of your trust goes into a permanent fund to create lasting change in your community.

### BENEFITS

- Receive annual income payments for life, or a fixed term.
- At the end of the trust term, make a difference in your community.
- Qualify for a federal income tax deduction.
- Pay no immediate capital gains tax when transferring appreciated assets into a trust.
- Potentially, reduce or eliminate estate taxes.
- Become a member of the Future Society, enjoy its benefits and inspire others.

### WHAT CAN I GIVE?

- Cash
- Appreciated securities
- Appreciated real estate

*Talk with us and your legal and financial advisors to learn more.*

### THINGS TO CONSIDER

- Annual income can be payable to you, or to another person you designate.
- Income payments can be deferred to retirement age or older.
- Remainder trusts can be set up for fixed or variable income payments. **See the back of this card for more information.**
- A charitable trust is irrevocable.
- Minimum gift size of \$100,000.
- Because tax laws change, please consult with your financial and legal advisors.

# WHAT TYPE OF CHARITABLE REMAINDER TRUST WORKS FOR YOU?

## **CHARITABLE REMAINDER ANNUITY TRUST**

### **EARN FIXED INCOME PAYMENTS FOR LIFE**

A charitable remainder annuity trust pays a fixed dollar amount each year to you or a person you designate – either for life, or for a term of years. The annual payment is calculated on the date the trust receives your gift, and is based on prevailing market conditions and the potential length of the trust.

## **CHARITABLE REMAINDER UNITRUST**

### **EARN VARIABLE INCOME PAYMENTS FOR LIFE**

When you set up a charitable remainder unitrust, your annual income payments can increase as assets grow. Each year this amount is calculated and the trust pays a fixed percentage of the value of its principal to you, or to a person you designate. Payments last for life, or for a term of years.

Both types of trusts direct the balance of your account to a permanent fund of your choice at Fairfield County's Community Foundation, supporting grants that honor your charitable intention.

## **GET STARTED**

Please meet with us before creating a charitable remainder trust. Together, we can identify how to best support your philanthropic goals and direct your gift.

**BEFORE TAKING ACTION, PLEASE CONTACT GIFT PLANNING & STEWARDSHIP MANAGER NANCY TARTAGLIA AT 203.750.3212.**