

Ensure OUR FUTURE



Charitable Lead Trusts

Transfer assets to the next generation in the future with significant tax advantages. Make a substantial contribution today.

A Charitable Lead Trust through the Jewish Community Foundation is an excellent way to transfer property to family members with significantly reduced gift or estate taxes. At the same time, you'll be making a valuable contribution to help with critical needs now—or to support initiatives and organizations in the future.

At-A-Glance

- ◆ Offsets gift and estate taxes on inter-generational transfers of assets
- ◆ Eliminates gift or estate tax on future appreciation of the transferred assets
- ◆ Donor provides for a charitable cause during his/her lifetime

With a **Charitable Lead Unitrust**, the donor transfers assets to a trust and the trustee pay a percentage of the annual assets value to the Jewish Community Foundation for the life time of the donor or a certain number of years. The remainder reverts to the beneficiaries selected by the donor. The donor receives an annual income tax deduction based on the value of the gift each year to the Jewish Community Foundation.

A **Charitable Lead Annuity Trust**, the donor also transfers assets to a trust and the trustee pays a fixed dollar amount to the Jewish Community Foundation for the lifetime of the donor or a certain period of years. The remainder reverts to the beneficiaries selected by the donor. The donor receives an annual income tax deduction based on the amount of gift each year to the Jewish Community Foundation.



Jewish Community Foundation
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Examples of How You Might Create a Charitable Lead Trust

A donor would like to fund his annual giving thru a Charitable Lead Annuity Trust. The trust is established and the donor funds the trust with \$200,000. Each year the trustee pays the Jewish Community Foundation \$10,000 for the donor's annual gift. The donor names his adult children as the beneficiaries of the trust to receive the funds at his passing. The donor is able to fund his annual giving, receive an income tax deduction of \$117,000, and reduce the potential estate tax on this portion of his estate.

These examples are meant as suggestions. The staff of the Jewish Community Foundation would be happy to speak with you or your financial/legal advisor to develop language that reflects your specific objectives.

*Contact the Jewish Community Foundation with questions
at 562-426-7601 ext. 1008.*



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