

KEYS TO EFFECTIVE GIVING

Charitable Lead Trusts

MODEL GENEROSITY

When you consider making a charitable gift, you have many options as to what you contribute. You can give cash, stock, bonds, land, buildings, or virtually anything of value. When making the choice, you should be aware of the special incentives Congress has created to encourage certain forms of charitable giving, especially gifts of real estate.

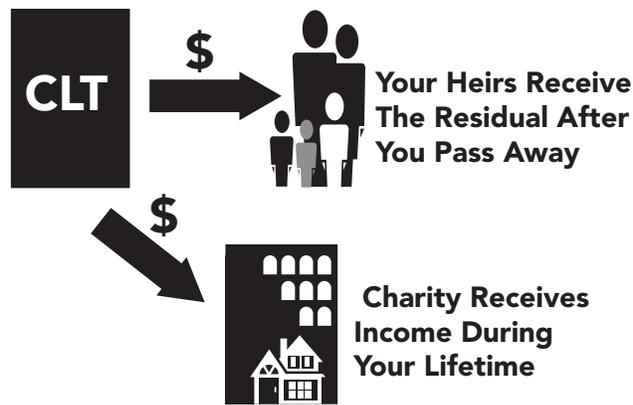
Many individuals want to accomplish the following:

- Produce current income to ministry.
- Pass assets to family in the future.

There is a trust that is well suited to accomplish both of these objectives. This type of trust is commonly known as a Charitable Lead Trust (CLT).

The Basics of CLTs

Here's how a Charitable Lead Trust works:



CLTs offer current income tax deductions and a reduction of capital gains taxes. With a CLT, charities and ministries are the income beneficiaries, receiving a steady stream of income during the owner's lifetime.

Upon the owner's death, named beneficiaries receive the CLT's assets.

Model Generosity—Leave a Lasting Legacy



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Why Would You Use a CLT?

A Charitable Lead Trust may be a particularly attractive estate planning vehicle for a wealthy individual who wishes to transfer substantial assets to his or her descendants at a significantly reduced gift or estate tax cost, while at the same time funding a charity or ministry.

Request an Illustration

Please feel free to contact our office for a current illustration based on your individual age and gift or visit our web site (www.CNFoundation.org) for additional information.

Contact the Foundation by phone **913.577.2983** or email **info@CNFoundation.org**.

This information reflects, in very general terms, how a gift might affect specified tax liabilities. This is not an effort to reflect your current tax picture or suggest that a particular gift will have the indicated result in your case; only your lawyer and accountant can do that. We suggest you consult your professionals before acting upon the concepts reflected here.

