



Gifts that Pay You Income: Charitable Remainder Unitrust

The IRS allows and encourages creative plans that can stretch your giving ability. This option allows you to make a gift to Voices for Children of Broward County and the **unitrust** pays you, each year, a variable amount based on a fixed percentage of the fair market value of trust assets. The amount of your payments is re-determined annually. Your payments increase and decrease with the value of the trust.

How It Works

1. You transfer cash, securities, or other appreciated property into a trust. The required minimum for this type of gift is \$100,000.
2. The trust pays a percentage of the value of its principal, which is valued annually, to you or beneficiaries you name.
3. When the trust terminates, the remainder passes to Voices for Children of Broward County to be used as you have directed.

Benefits

1. Receive income for life or a term of years in return for your gift.
2. Receive an immediate income tax *deduction* for a portion of your contribution.
3. Pay no upfront capital gains tax on appreciated assets you give.
4. You can make additional gifts to the trust as your circumstances allow for additional income and tax benefits.

How To Make A Charitable Remainder Unitrust Gift

If you have any questions about charitable remainder unitrusts, please email Erica Herman, President & CEO, info@voicesbroward.org or (954) 367-9185.