

Charitable Remainder Trust (CRT)

A “charitable remainder trust” is a tax exempt trust that allows you to make a planned charitable gift to the United Church of God or another qualified charity of your choice. This planned future gift will provide the donor income today. After the donor’s death, or a period of years, the gift is final and goes to the charity.

Benefits of using a Charitable Remainder Trust (CRT)

- You can sell a highly appreciated property and reduce or eliminate capital gains, gift, and estate taxes
- The money that would have gone to pay capital gain taxes remains to be invested to produce more income for you.
- Receive an immediate income tax deduction based on how you setup your CRT.
- Distributions from a CRT are taxable to the recipient under a tiered system for tax savings
 - Give to charity
 - Receive income for life or term of years
 - 100% of the property’s sale’s net proceeds provide an income for you or others.



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There are two types of Charitable Remainder Trusts.

Charitable Remainder Annuity Trust (CRAT)

- The payout is fixed and never changes.
- No additional contributions to a Charitable Remainder Annuity Trust are allowed.
- More attractive to older donors because income payment is always the same and is certain.

Charitable Remainder Unitrust (CRUT)

- The payout is a variable percentage of the current fair market of the assets in the trust.
- Additional donations are allowed to be made to Charitable Remainder Unitrusts.
- Preferred form for younger donors willing to take more risk for a potential larger income payment.

Your Lawyer will need the following information:

United Church of God, an International Association
555 Techne Center Drive, Milford OH 45150
Federal Tax ID #: 95-45297538

Contact us

For additional information or assistance,
please contact our Planned Giving Office.

Email: plannedgiving@ucg.org

Phone: (513) 570-2343



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