

GIFTS THROUGH TRUSTS

Charitable remainder trusts make payments to you or another beneficiary with the remaining value passing to the Foundation. Charitable lead trusts provide payments to the Foundation with the remaining value passing to your heirs. For the savvy donor, charitable trusts can provide tax-advantaged income, eliminate capital gains tax, or preserve assets for your heirs.

GRANTOR CHARITABLE LEAD TRUSTS

A grantor charitable lead trust allows you to give an annual income to the Jewish Foundation of Greater New Haven, receive a charitable income tax deduction, and retain the trust principal when the trust's term ends.

CHARITABLE REMAINDER TRUSTS

A charitable remainder unitrust allows you to donate cash or appreciated assets and receive annual payments as a fixed percentage of the trust's value (charitable remainder unitrust) or, as a fixed amount (charitable remainder annuity trust). When the value of the trust increases, so do your payments and your gift to the Jewish Foundation of Greater New Haven. Your donation qualifies for an immediate tax deduction, and the assets in the trust are exempt from capital gains taxes.

FLIP UNITRUSTS

A flip unitrust allows you to donate illiquid assets like business interests or assets earning little or no income like real estate to receive an immediate tax deduction, and allow the value of those assets to appreciate in the trust tax free. When they are sold, the trust "flips" to a conventional charitable remainder unitrust and income payments to the beneficiary begin.

FAMILY TRUST

A family trust is also called a charitable lead trust because the charity takes the 'lead' in receiving income for a period of time with the remaining assets going to the donor's family when the term of the trust expires. The donor receives an immediate tax deduction for their gift, and the assets that pass to the family.

All gifts can be designated for the organization or need most important to you.