



## Comparison of Planned Gifts

	BEQUEST	CHARITABLE REMAINDER TRUST	CHARITABLE LEAD TRUST
REVOCABLE	Yes	No	No
MINIMUM GIFT AMOUNTS	None	\$100,000	\$1 million
APPROPRIATE ASSETS THAT CAN BE USED	Virtually Any	Virtually Any	Virtually Any
TAX BENEFITS POSSIBLE	Estate	Income and Estate	Possibly Income and Estate (depending on how the trust is structured)
WILL THIS GIFT CREATE A STREAM OF PAYMENTS TO ONE OR MORE INDIVIDUALS	No	Yes (at a pre-negotiated percentage)	No (However, this gift does allow for the transfer of property to one or more recipients with pos- sible tax savings)
CAN ADDITIONAL GIFTS BE MADE?	Yes	Yes (only the unitrust type)	Yes (only the unitrust type)
AGE LIMITS TO CREATING	None	Payment beneficiaries must be at least 60. Trust may also be based on a term of years.	Calculating ages must be at least 60. Trust may also be based on a fixed term of years.
FEES/APPLICABLE COSTS (OTHER THAN PERSONAL LEGAL EXPENSES)	None	Up to \$1,000 for administrative purposes	Up to \$1,000 for administrative purposes
PHILANTHROPIC OUTCOMES	Entire bequest can flow to the nonprofit organization	The entire amount can become a fund at the foundation to be used for your organization or other organizations or for other selected purposes.	