

## CHARITABLE REMAINDER TRUSTS

GIVING BACK TO YOUR COMMUNITY & THE CAUSES YOU CARE ABOUT MOST

### What Is a Charitable Remainder Trust?

- A donor transfers cash or equities irrevocably to a trust.
- When no longer needed by the donor, the remainder goes to a fund at the Community Foundation, as designated by the donor.
- This is a good opportunity for a donor to make a gift of assets that have increased in value. By funding the trust, the donor can receive income and mitigate capital gains tax.

### Fundamental Types of Charitable Remainder Trusts

- CRAT: Charitable Remainder Annuity Trust
- CRUT: Charitable Remainder Unitrust

To learn more about  
Charitable Remainder  
Trusts, contact:  
**Jason Arbacheski, CAP**  
Gift Planning & Stewardship  
Director  
[jason@chescofcf.org](mailto:jason@chescofcf.org)  
(610) 696-2628

