



CHARITABLE REMAINDER TRUSTS

PLANNED GIVING WITH TIDES FOUNDATION means that your philanthropic vision will endure and that the seeds you have planted today will grow tomorrow.

WHEN CONSIDERING planned giving, you want to focus on what is truly important. You want to know that:

- ◆ Your original intent will be honored.
- ◆ Your values and priorities will be respected.
- ◆ Your gift will be used effectively to support issues important to you far into the future.

A CHARITABLE REMAINDER TRUST is an ideal planned giving option if you would like to:

- ◆ Leave the legacy of a long-lasting gift that supports your commitment to social change.
- ◆ Contribute to a fund that will continue supporting your philanthropic vision for years to come.
- ◆ Make an irrevocable gift to charity.

A TRUST IS A VEHICLE that holds legal title to assets which are managed by the trustee and distributed to your specification.

A Charitable Remainder Trust allows you—or someone that you designate—to receive income from the trust for life, or a period of time you specify (not to exceed 20 years). At the end of the term, the remaining assets of the trust could be distributed to Tides in order to honor your charitable intent.

By placing assets in a Charitable Remainder Trust, you receive a tax deduction



for the present value of the contribution in the year in which the gift is made. The trust then distributes income to you or your designated beneficiary for life or for the specified duration of the trust. After the specified trust term, the remainder of the trust is transferred to Tides to fulfill your philanthropic vision. Many types of assets placed in a trust can be sold and reinvested by the trust, free of capital gains. This way, if you have assets that have increased in value, you could be generating more income in a tax-efficient manner.

A CHARITABLE REMAINDER TRUST allows you to receive income and other tax benefits, while leaving a legacy to support the issues you care about the most.

- ◆ If an asset has increased in value but could be earning more income, a Charitable Remainder Trust can be an efficient vehicle for selling the asset and reinvesting the proceeds.
- ◆ Through a Charitable Remainder Trust you or another beneficiary can receive distributions of a fixed amount, or that vary annually with the value of the trust (subject to income tax).
- ◆ Generally, you may select a trustee of your choice.
- ◆ You can receive an income-tax deduction for the year the trust is established, subject to certain limitations.
- ◆ You can determine the investment policy for the trust, subject to certain limitations.
- ◆ You may set the payment rate from the trust, subject to IRS regulations.

To learn more about Charitable Remainder Trusts with Tides, please contact our Planned Giving Officer at plannedgiving@tides.org or by phone at (415) 561-6348.

You may need to review your Planned Giving Program with your professional advisor. Some gifts may require review by Tides' legal counsel.

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TIDES

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