

# The Charitable Lead Trust

A gift for transferring assets to your heirs while benefiting charity

- You incorporate a lead trust using cash, stock or bonds.
- Establishing the trust requires legal incorporation and the assignment of trustees, as well as the need for annual management and fees.
- Because of the legal and administrative costs required to establish and maintain a trust, a minimum gift of \$100,000 is recommended - \$500,000 is better.
- You avoid possible estate tax and a tax deduction for the income that is paid out to charity annually. These benefits are lower than for other planned gifts because the trust eventually passes to heirs - not to charity.

