



CHARITABLE LEAD 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 LEAD 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.
- ◆ Ensure your Donor Advised Fund will continue to support your philanthropic vision after the trust terminates.
- ◆ Offer support for the issue areas you care about, while ensuring a minimum tax burden to your beneficiaries when they receive an inheritance.

A GIFT through a Charitable Lead Trust to Tides Foundation allows you to start supporting positive social change immediately. Tides Foundation could receive annual payments during your life or for a specific number of years, with the



remainder payable to beneficiaries (e.g., family members) upon termination of the trust. The amount paid to Tides can be either a percentage or a fixed dollar amount. You decide how much to contribute to the Charitable Lead Trust.

There are generally two types of Charitable Lead Trusts: *grantor* and *nongrantor* lead trusts. There are significant differences in the tax law applicable to each type, and each has its own advantages, depending on your overall planning objectives. You should consult your tax advisor on these issues.

A CHARITABLE LEAD TRUST is a vehicle for your charitable giving offering tax benefits while allowing you to support social change immediately.

- ◆ You determine the length of the trust and the amount of the charitable distributions, which can be a fixed dollar amount or a percentage of the trust assets.
- ◆ You determine the timing of the disbursement of the remainder to your heirs.
- ◆ A grantor lead trust can enable you to realize substantial income tax benefits—if you expect to be in a high tax bracket in the year of its creation, but a lower tax bracket in subsequent years.
- ◆ Grantor or nongrantor lead trusts can provide substantial gift and estate tax benefits while supporting social change.

To learn more about Charitable Lead 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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please contact our Planned Giving Officer at plannedgiving@tides.org
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