

**CHARITABLE TRUSTS CAN
BE IMPORTANT COMPONENTS
OF ANY ESTATE PLANNING
PROGRAM.**

The Charitable Remainder Trust can be an ideal solution for individuals seeking to reduce capital gains taxes, gain an income stream for life, and ultimately benefit a charitable cause.

With a Charitable Remainder Trust, the Grantor makes an irrevocable gift of appreciated assets to the trust during his or her lifetime. Highly appreciated assets such as stocks or real estate are excellent assets to transfer to this type of trust. The Grantor is then entitled to an income tax deduction for the remainder interest, which will eventually be distributed to a charity. A fixed percentage of the trust income is paid to the Grantor, or other named beneficiaries, each year, for life or a term of years. At the end of the trust term, or upon the death of the beneficiaries, the remainder of the trust is distributed to the named charity.

Benefits of the Charitable Remainder Trust

- Provides an income stream to the Grantor, or some other income beneficiary named in the trust by the Grantor.
- Benefits charity and provides Grantor with an income tax deduction for the transfer.
- Diversifies assets without immediate capital gains tax liability.
- Particularly beneficial for low cost basis assets.
- Provides Grantor with flexibility in naming charitable beneficiaries.

The Advisory Trust Company of Delaware

The Advisory Trust Company of Delaware (Advisory Trust) provides directed trustee, trust administration, and back-office services for high-net-worth individuals and families. We work exclusively with professional advisors, assisting them in helping their clients achieve their financial goals by using the full range of trust strategies available under Delaware law.

Advisory Trust is part of the Wilmington Trust corporate family, which has been in the wealth management business for 105 years, serving as trustee and advisor for prominent individuals, families, and foundations. Founded in Wilmington, Delaware, in 1903 by T. Coleman du Pont, one of the great industrialists and entrepreneurs in our nation's history, Wilmington Trust currently serves wealth advisory clients in all 50 states and 36 countries.

Advisory Trust has offices in Wilmington, Delaware, and Phoenix, Arizona, and currently oversees approximately \$1.3 billion in assets for more than 1,200 personal trust accounts, providing tax and administration services.

Trusted Solutions.

The Advisory Trust Company of Delaware

2710 Centerville Road, Suite 101
Wilmington, Delaware 19808
800.258.6334

2800 North Central Avenue, Suite 900
Phoenix, Arizona 85004

www.advisorytrustco.com