



*Rotary Peace Fellow Louisa Dow (left), coordinator for Habitat for Humanity in Haiti, helps make residents feel safe. Her experience as a Peace Fellow taught her about the role of permanent housing in developing a peaceful and just society.*

With one gift you may be able to support peace, achieve major donor status and receive payments for life—a great way to live your Rotary legacy. A charitable remainder trust is a gift defined by U.S. federal tax law that allows you to provide payments to yourself or others for a lifetime while making a generous gift to charity.

This type of gift offers many financial benefits. First, it allows you to turn an illiquid and/or low-yielding asset, such as real estate or appreciated stock, into an annual payment stream. Second, you may derive income tax

savings from a sizeable charitable deduction. Third, you have the ability to defer capital gains tax by selling highly appreciated assets and reinvesting the proceeds into a diversified portfolio, all within the tax-exempt trust.

The balance of your charitable remainder trust, after regular payments have been made, will be used to fund the Rotary programs of your choice. Consider funding your ultimate legacy today with one special plan that achieves your philanthropic and financial goals! Special naming opportunities are on the next page.

## ASSETS THAT WORK

- Cash
- Publicly-traded securities
- Privately-held stock
- Real estate
- Retirement plans
- Business interests
- Savings bonds with accrued, untaxed income
- Other—ask your Planned Giving Officer today

## LET ROTARY WORK FOR YOU

The trustee of a charitable remainder trust has many obligations such as filing the trust taxes, monitoring payments, providing an accounting, investing the assets and much more. You have the ability to select a trusted advisor to act as trustee, or The Rotary Foundation is pleased to act as trustee when:

- The Rotary Foundation is sole beneficiary
- the trust's value is greater than **\$100,000**
- payment recipients are at least **50** years old
- the payout percentage is between **5** and **7%**