

Charitable Remainder Trust

...a gift that pays fixed or variable income.

Gift Planning
at Washington State University

WHAT IS A CHARITABLE REMAINDER TRUST (CRT)?

A CRT allows you to provide fixed or variable income to yourself (or others) for life, term of years, or combination of both while making a generous gift to benefit Washington State University. CRTs are flexible and can be structured to meet almost any personal and philanthropic goal.

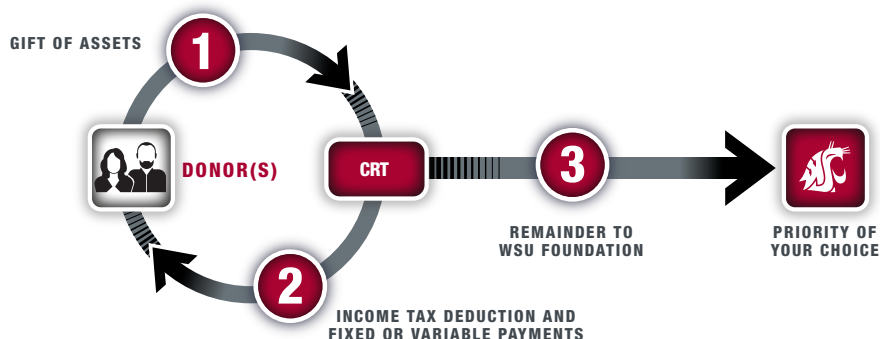
A Charitable Remainder Annuity Trust (CRAT) provides fixed payments. A Charitable Remainder Unitrust (CRUT) provides variable payments based on annual market value and allows you to continue adding assets over time.

When the trust ends, the the remaining trust assets benefit the WSU program(s), and possibly other charities, selected by you. To design the CRT that is best for you, we recommend consultation with your professional advisors and the WSU Foundation Gift Planning Team.

Through a CRT, You May...

- Receive income for the duration of the trust (for yourself or others you designate)
- Receive a charitable income tax deduction and avoid up-front capital gains tax on appreciation of the transferred asset
- Reduce the size of your taxable estate
- Enjoy the satisfaction of making an important gift to benefit WSU's future

HOW THEY WORK



GETTING STARTED

- You or your advisors contact the WSU Foundation Gift Planning Team to discuss your personal and philanthropic goals.
- The Gift Planning Team provides you with custom illustrations showing how a CRT can help meet your goals.
- The WSU Foundation can serve as trustee of your trust, providing trust administration and asset management.
- The WSU Foundation works with you to prepare a Gift Use Agreement—a contract, or agreement, between you, Washington State University, and the WSU Foundation that includes specifics on how you wish the remainder of the trust to be used.

The information contained in this publication is not intended to be interpreted or relied upon as legal, tax, or financial advice. The WSU Foundation does not engage in the marketing of services pertaining to individualized advice about estate distribution documents. Before entering into a planned gift with any charity, the donor should seek professional legal, tax, and financial advice. This information cannot be relied upon as professional advice adequate in scope and content to avoid the imposition of penalties under the Internal Revenue Code. Information about the WSU Foundation and its management policies for all types of gifts can be found at foundation.wsu.edu/about.

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"We funded a Charitable Remainder Trust with the WSU Foundation because we want kids to enjoy the same kind of benefits from college that I did."

—Ron Doane ('50 Pharm.)

Upon the termination of their trust, the remainder will fund the *Ron and Carol Doane Scholarship* to help high-performing students in the College of Pharmacy with financial need.

LEGACY
ASSOCIATES
OF
WASHINGTON STATE UNIVERSITY

This gift qualifies for recognition among the Legacy Associates of WSU: foundation.wsu.edu/legacy-associates (if you prefer, your support can remain anonymous).



WASHINGTON STATE
UNIVERSITY
FOUNDATION