GETTYSBURG NONGRANTOR AND GRANTOR CHARITABLE LEAD TRUSTS

How Does It Work
• Create trust agreement outlining terms of trust—usually for a term of years
• Transfer cash or other property to trustee
• Trustee invests and manages trust assets
• Trustee makes annual payments to Gettysburg College
• Remainder transferred to your loved ones
• Income in excess of payout taxed to trust

Benefits
• Annual gift to Gettysburg
• Future gift to loved ones at fraction of property's value
• Substantial gift, capital gain, GST, estate tax savings
• Professional management of assets during term of trust
• No charitable deduction, but donor not taxed on annual income

How Does It Work
• Create trust agreement outlining terms of trust—usually for a term of years
• Transfer cash or other property to trustee
• Trustee invests and manages trust assets
• Trustee makes annual payments to Gettysburg
• Remainder transferred back to you
• All income taxed to you

Benefits
• Annual gift to Gettysburg
• Property returned to donor at end of trust term
• Professional management of donor's assets during term of trust
• Charitable deduction, but you are taxed on annual income

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