

AUGUSTA MUSEUM OF HISTORY

PLANNED GIVING

A key to building a successful planned giving program is to make people aware of assets other than cash and stock they may be able to give. Real estate (home, rental property, vacation home), life insurance, are all potential gifts. Successful planned giving programs also promote life income giving arrangements such as gift annuities and CRTs that allow donors to receive a lifetime income from a donated asset.

- **Charitable Remainder Annuity Trust:** You give an asset to the charity in a trust that pays a fixed dollar amount each year to you or others you name for life or a term of years. After that term, the remainder interest then goes to charity.
- **Charitable Remainder Unitrust:** Your unitrust pays a fixed percentage of its value, determined each year, to you or others you name for life or a term of years. The remaining assets then go to charity.
- **Charitable Lead Unitrust:** Your unitrust pays a fixed percentage of its value, determined each year, to charity for a term of years or one or more lifetimes. The accumulated assets then go back to you or others you name.
- **Charitable Lead Annuity Trust:** Your trust pays a fixed dollar amount each year to charity for a term of years or one or more lifetimes. The accumulated assets then go back to you or others you name.
- **Gift Annuity:** In exchange for your gift to charity, you or one to two other annuitants receive a fixed sum each year for life.

The tax and legal implications of making a charitable gift can be complex and can be affected by a wide range of factors. The Augusta Museum of History may not, from either an ethical or legal perspective, serve as your personal advisor on tax or legal matters.