Be a Forever Donor – Join the Children's Rights Legacy Society

We know you care about kids. But you may not know how far that love can go. Legacy giving allows you to be more generous than you ever dreamed. By making a donation through your will or a trust, you can leave your mark today on a better future for children tomorrow. There are lots of legacy giving options. Any one of them makes it possible for you to give more in your lifetime to protect and defend vulnerable kids in the future, while preserving your savings and financial resources. And your forever gift entitles you to special recognition on our website and in printed materials. If you've ever told yourself, *I wish I could do more* – legacy giving was made for you.

We're here to help make it easy! If you have questions, please get in touch.

Legacy Giving Options

There are many ways you can make a lasting difference for kids by joining the Children's Rights Legacy Society. Find out more about each of these options on the next page:

- *Cash Gift*
- *Gift of Appreciated Property*
- *Charitable Remainder Annuity Trust ("CRAT") or Charitable Remainder Unitrust ("CRUT")*
- *Charitable Lead Annuity Trust ("CLAT") or Charitable Lead Unitrust ("CLUT")*
- *Retirement Plans: Beneficiary Designation or Gifts of Required Minimum Distributions*
- *Donor Advised Fund*

ABOUT CHILDREN'S RIGHTS

Every day, children are harmed by America's broken child welfare, juvenile justice, education, and healthcare systems. Through relentless strategic advocacy and legal action, we hold governments accountable for keeping kids safe and healthy. Children's Rights has made a lasting impact, protecting hundreds of thousands of vulnerable children and we are poised to help millions more. They are depending on us ... and you.

CONTACT

To explore these giving options, contact Adriana Pezzulli at **646-216-3334** or **apezzulli@childrensrights.org**

Children's Rights Legacy Society

Which giving option is right for me?

GIVING VEHICLE	TAX CONSIDERATIONS
Cash Gift	• During life – Income tax deduction up to 60% of your adjusted gross income. Excess charitable deductions can be carried forward up to 5 years. • At death – Unlimited deduction for estate tax purposes.
Gift of Appreciated Property	• Income tax deduction up to 30% of your adjusted gross income. Excess charitable deductions can be carried forward up to 5 years. • Avoids capital gains tax on appreciated property.
Charitable Remainder Annuity Trust ("CRAT") / Charitable Remainder Unitrust ("CRUT")	• You contribute cash, securities, or appreciated property to a trust. The trust pays an annual fixed dollar amount (CRAT) or fixed percentage of the trust's assets (CRUT) to a designated non-charitable beneficiary for a term of years or the life of the beneficiary (if the non-charitable beneficiary is not you, consider potential gift tax strategy and implications). Upon the trust's termination, the trust's remaining assets are paid to CR. • You may take an income tax deduction for the year the trust is funded up to 30% (appreciated property) or 60% (cash) of your adjusted gross income. Excess charitable deductions can be carried forward up to 5 years. The trust is exempt from income tax, unless the trust earns unrelated business taxable income. • Avoids capital gains tax on appreciated property. • Reliable income stream for non-charitable beneficiary (CRAT). • Amount paid to the non-charitable beneficiary changes annually based on value of trust; potential tax savings if assets perform well (CRUT).
Charitable Lead Annuity Trust ("CLAT") / Charitable Lead Unitrust ("CLUT")	• You contribute cash, securities, or appreciated property to a trust. The trust pays an annual fixed dollar amount (CLAT) or fixed percentage of the trust's assets (CLUT) to CR. Upon termination of the trust, the trust's remaining assets are distributed to a designated non-charitable remainder beneficiary/ beneficiaries (if the non-charitable beneficiary is not you, consider potential gift tax strategy and implications). • If the trust is a grantor trust, you may be able to claim an income tax deduction equal to the actuarial value of the lead interest up to 30% of your adjusted gross income for the year in which you fund the trust. Excess charitable deductions can be carried forward up to 5 years. In future years, all taxable income of the trust is taxable to you, and you are not entitled to any additional charitable income tax deductions for charitable distributions made from the trust. • If the trust is a non-grantor trust, you are generally not entitled to an income tax deduction. The trust is subject to income tax, but the trust is permitted to use the charitable deduction to offset the income. This vehicle is potentially helpful if you are trying to avoid a stream of taxable income and do not necessarily need the income tax deduction yourself. • Provides consistent gifts to CR while allowing assets to pass at a discounted value to a non-charitable beneficiary(ies) after the trust terminates.
Retirement Plans: Beneficiary Designation or Gifts of Required Minimum Distribution	• If you are at least 70 ½ years old, you may contribute up to $100,000 from your retirement plan (including your required minimum distribution) each year. You will not receive an income tax deduction, but the amount contributed is not included in your taxable income. • Your estate can obtain an unlimited charitable deduction for estate tax purposes when CR is designated as the beneficiary of your plan. • Depending on the type of the retirement plan (e.g., a 401(k) or traditional IRA), gifting the plan avoids the deferred income tax liability. • You can change the designated charitable beneficiary at any time during your life.
Donor Advised Fund	• A DAF is generally established by a financial institution or a community fund as a public charity. You contribute cash, securities, or appreciated property to the DAF as often as you would like and recommend grants to public charities (e.g., CR). You can name and appoint advisors and recommend grants at any time, although the sponsor of the DAF ultimately decides whether to make a grant. The DAF continues after your death. • You receive a charitable income tax deduction upon funding of the DAF. Depending on the assets contributed to the DAF, the income tax charitable deduction is up to 30% (appreciated property) or 60% (cash) of the your adjusted gross income. Excess charitable deductions can be carried forward up to 5 years. The assets in the DAF grow income tax-free. • DAFs (and some of the charitable trusts described above) are particularly helpful if you want to make a large charitable contribution and receive an income tax deduction in the current year but also want to be able to monitor how your contributions are used by a charity to see if you would like to continue your support in future years.

CONTACT: **Adriana Pezzulli, Director of Development**
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