



## PLANNED GIVING OPTIONS

### CHRIST CHURCH CHRISTIANA HUNDRED

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**Charitable Bequest:** A bequest is one of the easiest gifts to make. With the help of an attorney, you can include language in your will or trust specifying a gift to be made to Christ Church as part of your estate plan, or you can make a bequest using a beneficiary designation form.

**Beneficiary Designation Gifts:** A beneficiary designation gift is a simple and affordable way to make a gift to Christ Church. You can designate us as a primary or secondary beneficiary of a retirement, investment or bank account, or your life insurance policy.

**Charitable Gift Annuity:** A charitable gift annuity is a gift of cash or property made to Christ Church from which you can receive fixed payments for life, which may be partially tax free.

**Charitable Remainder Trust:** By transferring cash or appreciated assets to a charitable remainder annuity trust, you can avoid capital gains tax on the sale of your appreciated assets and receive a fixed income payment for life or for a term up to twenty years and an immediate charitable income tax deduction for the charitable remainder portion of your gift to Christ Church.

**Charitable Lead Trust (for family):** By making a contribution of property to fund a charitable lead trust, Christ Church receives immediate income for a number of years, and you receive a gift or estate tax deduction at the time of your gift. After a period of time, your family receives the trust assets plus any additional growth in value.

**Sale and Unitrust:** You establish a charitable remainder unitrust and transfer a portion of your assets to the trust. The trust sells the assets, and you receive an immediate cash payment for a portion of the proceeds. The remainder of the proceeds in the trust provides you with an income for life, and you receive an income tax deduction in the first year.

**Bargain Sale:** You sell appreciated property to Christ Church for less than its fair market value. You receive cash from the sale. You can then take a tax deduction for the difference between the fair market value of the property and the sale price to offset the capital gains on the sale.

**Give it Twice Trust:** You fund a charitable remainder unitrust by designating it as the beneficiary of an IRA or other retirement account. Upon your death the trust provides an income to your surviving spouse or children for their life or other designated term. At the conclusion of the payments, the balance of the trust goes to Christ Church.

**Life Estate Reserved:** You deed your home to Christ Church. The deed provides that you will live in your home, maintain it in good condition, pay its taxes, and keep it insured. Upon your death the home passes to Christ Church who will sell it and receive the proceeds of the sale. You receive a current federal income tax deduction for the value of the remainder interest in your home.