



CHARITABLE LEAD TRUSTS

Do you want to benefit from the tax savings resulting from supporting Buhl Park, yet you don't want to give up any assets you'd like your family to receive someday? You can have it both ways with a **charitable lead trust**. You give assets to a trust that pays our organization set payments for a number of years, which you choose. When the term is up, the remaining trust assets go to you, your family, or other beneficiaries you select. There are two ways charitable lead trusts make payments:

- a. A charitable lead **annuity** trust pays a fixed amount each year to Buhl Park and is more attractive when interest rates are low.
- b. A charitable lead **unitrust** pays a variable amount each year based on the value of the assets in the trust. With a unitrust, if the trust's assets go up in value, for example, the payments to Buhl Park go up as well.

CHARITABLE GIFT ANNUITIES

When you are looking for ways to help Buhl Park with our mission, you shouldn't feel like you are choosing between your philanthropic goals and financial security. One gift that allows you to support Buhl Park's work while receiving fixed payments for life is a **charitable gift annuity**. A charitable gift annuity involves a simple contract between you and Buhl Park where you agree to make a gift to Buhl Park and we, in return, agree to pay you (and someone else, if you choose) a fixed amount each year for the rest of your life. Not only does this gift provide you with regular payments and allow us to further our work, but when you create a charitable gift annuity with Buhl Park you can receive a variety of tax benefits depending on how you fund your gift.

CHARITABLE REMAINDER TRUSTS

Looking for a way to give Buhl Park a significant gift? If you have built up a sizeable estate and are also looking for ways to receive reliable payments, you may want to check out the advantages of setting up a **charitable remainder trust**. A charitable remainder trust provides you or other named individuals income each year for life or a period not exceeding 20 years from assets you give to the trust you create.

DONOR ADVISED FUNDS

A donor-advised fund (DAF), which is like a charitable savings account, gives you the flexibility to recommend how much and how often money is granted to Buhl Park and other qualified charities. You can recommend a grant or recurring grants now to make an immediate impact or use your fund as a tool for future charitable gifts.

IRA DISTRIBUTIONS: A Special Opportunity for Those 70½ Years Old and Older

You can give any amount (up to a maximum of \$100,000) per year from your IRA directly to a qualified charity such as Buhl Park without having to pay income taxes on the money. Gifts of any value of \$100,000 or less are eligible for this benefit and you can feel good knowing that you are making a difference at Buhl Park. This popular gift option is commonly called the IRA charitable rollover, but you may also see it referred to as a qualified charitable distribution, or QCD for short.