COMMUNITY FOUNDATION
TAMPA BAY

Income Gifts

Charitable Remainder Trusts | Charitable Gift Annuity

Charitable Remainder Trusts

A Charitable Remainder Trust (CRT) is an irrevocable trust that allows donors to contribute appreciated assets while creating a potential income stream for themselves or loved ones. The trust provides income payments for a set period of time, and when the trust term ends, the remaining assets support charitable causes through Community Foundation Tampa Bay.

Why Give Through a Charitable Remainder Trust?

Charitable Remainder Trusts (CRTs) can be a flexible way to support charitable goals while also providing an income stream for donors and their families. These trusts are often funded with appreciated assets such as securities, real estate, or closely held business interests.

Potential Benefits of a Charitable Remainder Trust:

- Bypass capital gains on donated assets.
- Create an income stream for yourself, spouse, and/or loved ones.
- Receive a charitable income tax deduction now.
- Simplify your estate
- Create a permanent charitable legacy

Charitable Remainder Trusts at a Glance

Feature	Charitable Remainder Trusts
Income Type	**Fixed or variable income** for life or term of years
Asset Types	Cash, securities, real estate, business interests, Qualified Charitable Distribution from IRA, **and more**
Maximum Income Beneficiaries	Unlimited
Complexity	Formal trust document
Minimum Gift	**None**
Charitable Income Tax Deduction	Yes
Estate Benefit	Yes