

Multiply Gifts to Your Family

If you are like many individuals, you want to give as much as you can to your family. Even if you wait until the future to make a gift to your children, every gift has a cost. How can you make gifts to your family without paying too much tax?

When you think about transferring a specific block of stock, real estate or other property to your family during your lifetime, you may be concerned about the potential gift tax due. If you have a taxable estate, you may also be concerned about future estate tax. You need to find a way to make gifts to your family both now and in the future without paying substantial tax.

If you identify with any of these situations, the solution is a family lead trust. A family lead trust can help you achieve your goals of passing on property to your family while reducing or even eliminating gift or estate taxes. Let's review the benefits of a family lead trust plan for your family.

Further Information

I have reviewed your brochure on family lead trusts:

- I would like to speak with someone who can provide additional information.
- I would like to receive information on other charitable tax planning options.

Name _____

Street _____

City _____

State / Zip _____

Home Phone _____

Work Phone _____

E-mail _____

(Please complete and return. All inquiries are treated with complete confidence.)

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A Guide to Charitable Lead Trusts



2050 Overland
Billings, MT 59102
Phone 800-879-0850
Fax 406-656-3547
www.yellowstonefoundation.org



Create A Family Lead Trust

There are several ways to create a family lead trust to meet your needs. Below are two plans (one for during your life and one for your estate) that will permit you to give your family stock, real estate or other appreciated assets and lessen the burden of gift or estate tax. In addition, a family lead trust plan will provide a stream of income for Yellowstone Boys and Girls Ranch enabling you to share in its good work far into the future.

Living Family Lead Trust

Rather than making a current gift to your family at a high gift tax cost, why not transfer your property to fund a family lead trust? The lead trust will pay fixed income to our organization for a period of time and then the property will go to your family at a substantial savings. The benefit of this plan is that it provides a charitable gift tax deduction that will reduce or even eliminate the cost of making the gift to your family. Better yet, you can select the appropriate term of years for the trust, enabling you to time when the trust principal will pass to your family. You will have the satisfaction of knowing that you helped the children at Yellowstone Boys & Girls Ranch, made a significant gift to your family and received excellent tax benefits.

Testamentary Lead Trust

Another way to make a future gift to family is through a testamentary lead trust. A testamentary lead trust is simply a lead trust funded at your death. The trust pays income to our organization for a period after which the trust assets go to your family. The benefit of the testamentary lead trust is that it provides you with a charitable estate tax deduction, reducing your estate transfer tax. This plan works especially well for timing inheritance for children and grandchildren to begin at an age of financial responsibility. Your estate and your family will benefit from this plan!

Joe and Kathy Help Their Family through Giving

With 13 grandchildren, Joe and Kathy Johnson lead a busy life. In addition to soccer games and family BBQs, the Johnsons are long-time contributors to YBGR. Desiring to make future gifts to their family and Yellowstone, the Johnsons sat down with their advisor to discuss options. Their advisor recommended a family lead trust. This type of trust would provide income to Yellowstone for a number of years and then the principal of the trust would go to their grandchildren. By funding the trust during their lifetimes, the Johnsons benefit from a current gift tax deduction. The Johnsons were thrilled with this plan because they could enjoy gift tax savings and still make substantial gifts to their family while helping Yellowstone boys and girls.

