

OUTLOOK OXFORD WEBCAST

January 30, 2014



CHARITABLE LEAD TRUSTS

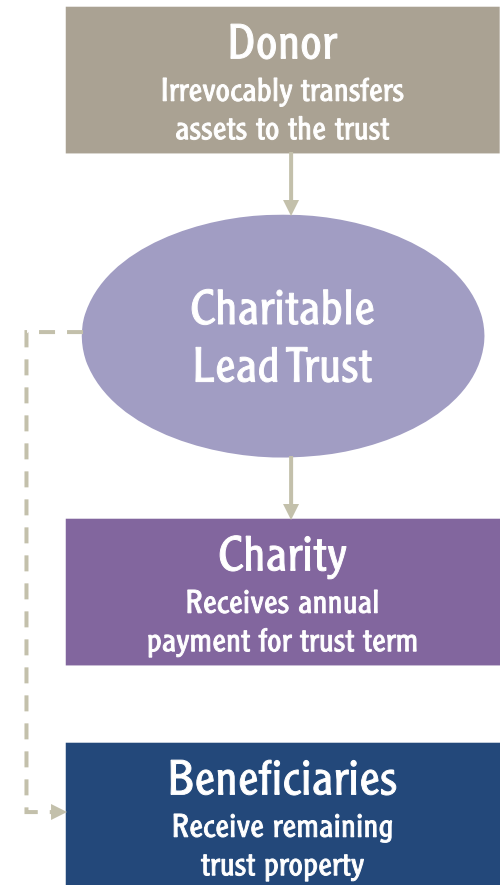


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Charitable Lead Trust (CLT)

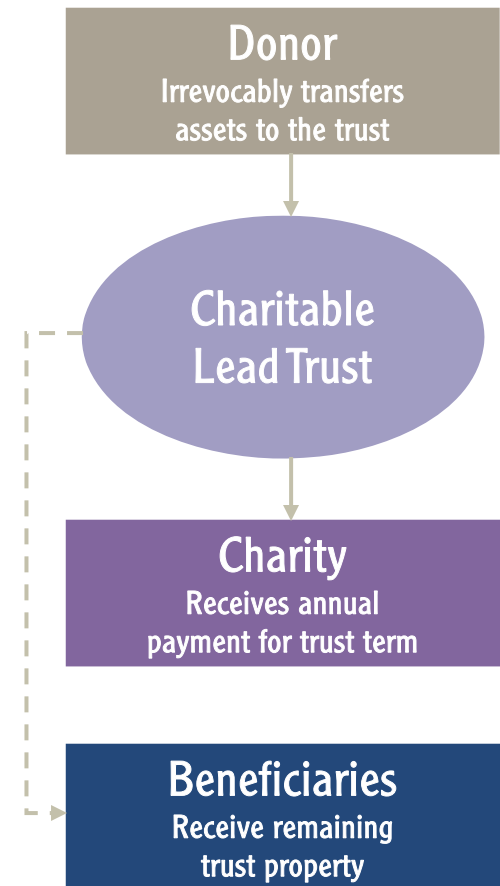
- A CLT is one avenue for fulfilling desired charitable bequests.
- Gifted property and its appreciation are excluded from the donor's taxable estate.
- Charity's interest minimizes gift tax on transfer.
- The trust provides a payment stream to charity for a term of years.
- The remaining balance passes to children, grandchildren or others at the end of the trust.





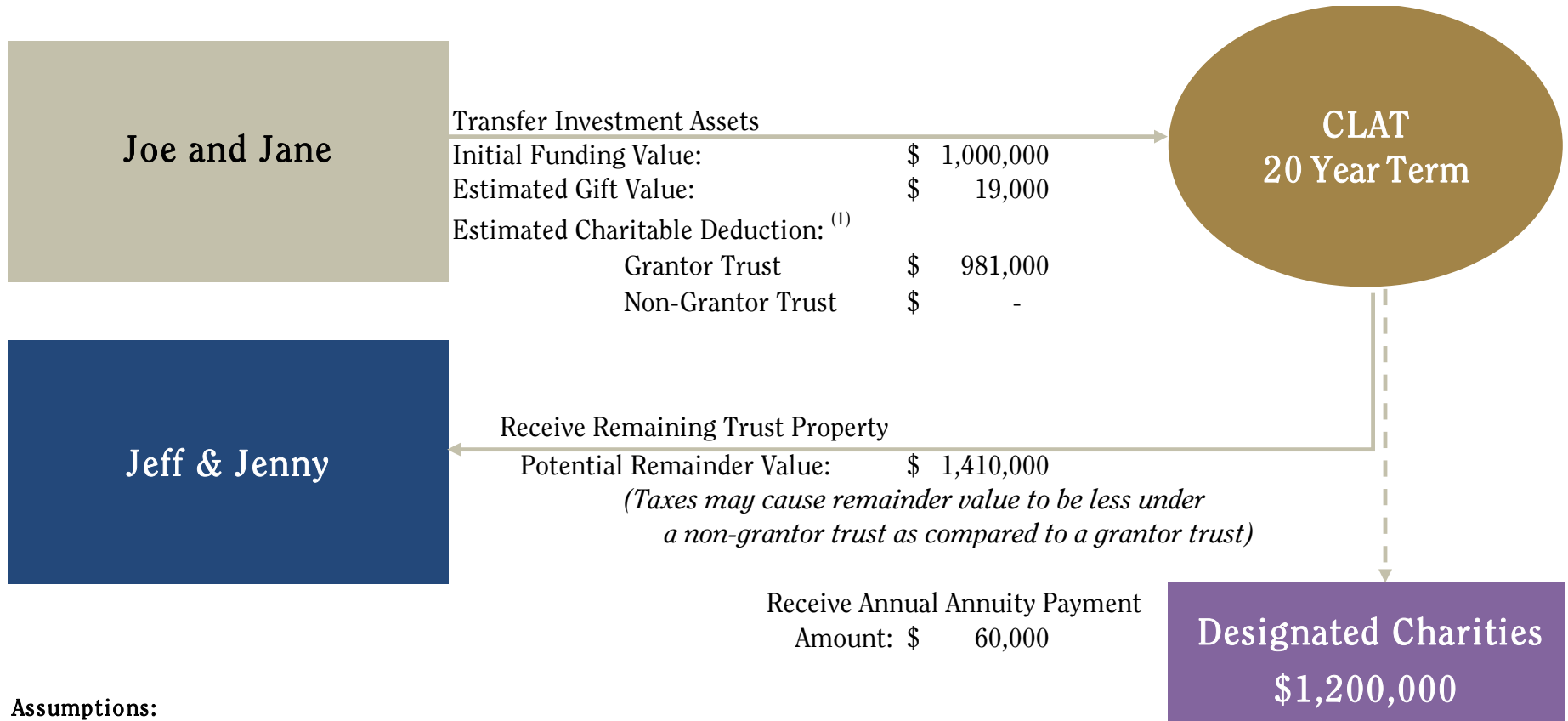
Charitable Lead Trust (CLT) Continued

- A CLT can be either a Charitable Lead Annuity Trust (CLAT) or a Charitable Lead Unitrust (CLUT).
 - A CLAT pays a fixed amount to charity each year; the annuity amount is a percentage of the initial value of trusts assets.
 - A CLUT pays a varying amount to charity each year; the unitrust amount is a percentage of the annual value of trust assets.
- With grantor trust status, donor receives an up-front income tax deduction for charity's interest and must include annual trust income on his/her annual income tax return.
- Without grantor trust status, donor does not receive an income tax deduction and does not include trust's income on his/her annual income tax return. Trust pay tax on its own income and receives an annual deduction for amounts paid to charity.





CLAT Illustration



Assumptions:

Annual Annuity Percentage	6.00%	Section 7520 Rate (Dec 2013)	1.20%
Annual Portfolio Appreciation	7.00%	<i>(Lowest rate of current and past two months)</i>	

⁽¹⁾Charitable deduction only available if the CLAT is a grantor trust, which also requires the grantor to pay tax on the CLAT's annual income.



Questions?

Thank you for viewing our quarterly webcast presentation.

If you have any questions, please email the

Family Office Services Technical Team at info@ofgltd.com with any questions.