



OSU FOUNDATION | OFFICE OF GIFT PLANNING

CHARITABLE LEAD TRUST



CHARITABLE LEAD TRUST (CLT) - Cash or property is transferred to fund a lead trust that makes gifts to us for a number of years. Not only do you receive a charitable deduction for the gift, but your family may also receive the remainder of the trust at substantial tax savings.

Are you looking for a way to pass on some of your assets to your family while reducing or eliminating gift or estate taxes? The charitable lead trust may be worth exploring.

HOW IT WORKS

- A contribution of property is made to fund a trust that pays the Oklahoma State University Foundation income for a term of years.
- You receive a gift or estate tax deduction at the time of your gift.
- After the term period, your family receives the trust assets plus any additional growth in value.

FLP/LEAD TRUST PLAN

To further discount your gift to family, you may consider first transferring real estate or other assets into a family limited partnership (FLP) which will fund your lead trust. The combination of the FLP, the lead trust and a gift exemption can permit the lead trust to pay income to us for a number of years and potentially transfer substantial assets tax-free to your family.

Learn more at [OSUgiving.com/EstatePlanning](https://osugiving.com/EstatePlanning)

Connect with us:





400 South Monroe | Stillwater, OK 74074 | 800-622-4678 | OSUgiving.com | giftplanning@OSUgiving.com

uniting donor and university passions and priorities to achieve excellence