



# LEGACY GIVING QUICK EFFICIENCY GUIDE

BE E AND CHARITABLE DEDUCTIONS

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(401(a), 403(a)),

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**CHARITABLE REMAINDER TRUST (CIT)**

**History:**

On 12/31/2015, the trust received a contribution of \$100,000 from the donor. The trust has no other assets or liabilities. The trust is a grantor trust for tax purposes. The trust is a charitable remainder trust under Section 664. The trust is a trust for purposes of the charitable deduction under Section 170(e). The trust is a trust for purposes of the charitable deduction under Section 170(e).

**Key:**

1. The trust is a grantor trust for tax purposes.

**HECHARITABLE REMAINDER TRUST (CIT)**

**History:**

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**Key:**

1. The trust is a grantor trust for tax purposes.

**LE HELP PLAN**

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