

# Comparison of Charitable Gift Annuities and Charitable Remainder Trusts



	Gift Annuity	Charitable Trust
<b>Cost to Initiate</b>	Free	Legal fees (\$500 - \$1500)
<b>Minimum Size (TPF)</b>	\$5,000	\$50,000
<b>Income</b>	Guaranteed dollar amount based on age at time of gift	Percentage of amount in the fund on each January 1 <sup>st</sup>
<b>Additions</b>	Cannot add to it	Can add to it
<b>Nature of Income</b>	Some ordinary, some tax free	Almost all ordinary income
<b>First Action on Donor's Part</b>	Call TPF	Engage an attorney
<b>First Action on Donor's Part</b>	Set date and write a check	Finalize trust and write check
<b>First Action on Donor's Part</b>	Enjoy the satisfaction of knowing you did a good thing!	