



Here for Oregon. Here for Good.

Endowment Partners Program

OCF's Deferred Giving Program for Endowment Partners

The Oregon Community Foundation supports non-profit organizations in building their endowment through life income gifts such as bequests, charitable remainder trusts (CRTs), and charitable gift annuities.

OCF's philanthropic advisors are available to meet with your board or donors, either individually or as group, to discuss how they can contribute to your endowment, enjoy income for life—or a specified number of years—and obtain an income or estate tax benefit. When the trust or gift annuity ends, all or part of the remaining assets may be directed to the organization's endowment fund at OCF to provide ongoing support for your organization.

Further details of deferred giving options include:

- **Charitable Remainder Trusts**

The minimum amount to fund a CRT is \$100,000. OCF may act as trustee for no fee. If OCF does act as trustee, we require at least 50 percent of the charitable remainder interest to be designated for the organization's fund at OCF. The remaining 50 percent may be distributed directly to the organization.

- **Charitable Gift Annuities**

A minimum of \$25,000 can create a gift annuity. At the end of the term of the gift annuity, the residuum may be designated for the organization's endowment fund at OCF.

For more information on how OCF may support your organization's deferred giving efforts contact your local OCF office:

Portland 503.227.6846	Bend 541.382.1170	Eugene 541.431.7099	Medford 541.773.8987	Salem 503.779.1927	Coos Bay 541.269.9650
Wendy Chou Wendy Usher	Julie Gregory	Sara Brandt	Cristina Sanz	Chane Griggs	Annie Donnelly

Life Income Gifts at OCF

Type of gift	Minimum to Establish Gift	Designation of Residuum/Remainder	Notes
Charitable gift annuity (CGA)	<ul style="list-style-type: none"> • \$25,000 • May be funded with cash or publicly traded securities 	<ul style="list-style-type: none"> • The Oregon Fund • The Oregon Scholarship Fund • OCF's Leadership Fund • Any existing permanent fund at OCF • For a nonprofit endowment partner to add to an existing endowment partner fund • Create a new permanent fund, if residuum meets current funding amount 	<ul style="list-style-type: none"> • Minimum age of the annuitant is 60 • 55 and older eligible to set up deferred CGA • No fee
Charitable remainder unitrust (CRUT)	<ul style="list-style-type: none"> • \$100,000 • May be funded with cash, publicly traded securities, and unmarketable assets (i.e. real estate, artwork, antique automobiles) 	<ul style="list-style-type: none"> • To serve as trustee, OCF must be named the irrevocable beneficiary of at least 50% of the charitable remainder value. Remaining 50% may be distributed directly to donor's charity(ies) of choice • Remainder value may be designated to any permanent fund at OCF • New permanent fund may be created if the net present value of the remainder interest for OCF is greater than or equal to the current fund minimum 	<ul style="list-style-type: none"> • Minimum age of beneficiary is 55 • Payout percentage to beneficiary between 5% and 7% • Fees for preparation of trust document • Expenses related to carrying costs of unmarketable assets prior to their sale • Administrator fee approximately 80 bps annually

<p>Charitable remainder annuity trust (CRAT)</p>	<ul style="list-style-type: none"> • \$100,000 • Mostly funded with cash and publicly traded securities. • Difficult to fund with unmarketable assets because of the immediate payment obligation. 	<ul style="list-style-type: none"> • To serve as trustee, OCF must be named the irrevocable beneficiary of at least 50% of the charitable remainder value. Remaining 50% may be distributed directly to donor's charity(ies) of choice • Remainder value may designated to any permanent fund at OCF • New permanent fund may be created if the net present value of the remainder interest for OCF is greater than or equal to the current fund minimum 	<ul style="list-style-type: none"> • Minimum age of beneficiary is 55 • Payout percentage to beneficiary between 5% and 7% • Fees for preparation of trust document • Expenses related to carrying costs of unmarketable assets prior to their sale • Administrator fee approximately 80 bps annually
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For more information, please contact your regional gift planner.

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