



Charitable Lead Trust

Protect Your Assets

You can benefit from the tax savings that result from supporting the William Daniel Mills Theatre without giving up the assets that you'd like your family to receive someday with a donation in the form of a charitable lead trust.

There are two ways that charitable lead trusts make payments to the WDM Theatre:

A **charitable lead annuity trust** pays a *fixed* amount each year to the WDM Theatre and is more attractive when interest rates are low.

A **charitable lead unitrust** pays a *variable* amount each year based on the value of the assets in the trust. With a unitrust, if the trust's assets go up in value, for example, the payments to the WDM Theatre go up as well.

An Example of How It Works

Juan would like to support the WDM Theatre and receive tax benefits. Juan received a windfall amount of income and needs a large income tax deduction to offset the income. Following his advisor's recommendation, Juan funds a grantor charitable lead annuity trust with assets valued at \$1,000,000. Juan's trust pays \$60,000 (6% of the initial fair market value) to the WDM Theatre each year for 15 years, which will total \$900,000. After that, the balance in the trust reverts back to Juan. He receives an income tax charitable deduction of \$614,450. Assuming the trust earns an average 8% annual rate of return, Juan receives approximately \$1,579,621 at the end of the trust term.

Next Steps

1. Contact us at info@wdtmtheatre.org for additional information or to discuss the variety of giving options.
2. Seek the advice of your financial or legal advisor.
3. If you include in WDM Theatre in your plans use our legal name and federal tax ID

Legal Name: William Daniel Mills Corporation

Address: 13506 Summerport Pkwy Ste 331, Windermere, FL 34786

Federal Tax ID Number: 92-0372198