

Gifts of Lead Trusts

Wealthy individuals with the ability to contribute at least \$1,000,000 can make a contribution of the income from a particular asset for life or for a term of years. The principal returns to family members with estate or gift taxes reduced or eliminated.

How it Works: _____

- Donor contributes the income from a selected asset for a period of years.
- A trust document completes the arrangement.
- Donor typically has substantial holdings and does not need additional income.
- Often a family business is the funding asset.
- The contributed assets would normally be expected to appreciate.

Benefits: _____

- Donor has satisfaction of making a significant gift to the ACSM Foundation.
- Donor passes assets intact to heirs.
- Transfer taxes are minimized.
- The deduction is applied against gift or estate taxes.
- Trust can be funded during lifetime or in a will.

Benefits to ACSM: _____

- The foundation receives income during the term of the trust to use as the donor designates.

Note: The correct legal name for use in all documents is: “The American College of Sports Medicine Foundation, a not-for-profit corporation organized under the laws of the state of Indiana and located in Indianapolis, Indiana.”



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