

*“For where your treasure is, there
your heart will be also.”*

Luke 12:34

A charitable trust, administered by the United Methodist Foundation of Indiana, enables you to make a substantial designated gift to Metro Ministries Designated Endowment while retaining an economic interest in your assets. This is one way to put your treasure where your heart is and still take care of your needs and those of your family.

Depending upon your goals, a charitable lead trust or a charitable remainder trust might be more beneficial. With automatic deposit of your trust payment, you can reduce your worries and concerns about money management.

In compliance with IRS requirements, we disclose to you that information contained in this brochure is not intended to be used, and may not be used for the purpose of avoiding tax-related penalties. This brochure is intended for education purposes only and is not offered as legal, tax, or other professional advice. Always consult an attorney, accountant, or other professional advisor before making any decision based on data presented herein.



In 1923, Metro Ministries was charged with focusing attention, energies and monies on local mission projects. Metro focused on using funds from closed or abandoned churches in the district for developing new churches and supporting local mission projects. Special grants and requests to aid in building churches and expanding existing programs provided resources within the district.

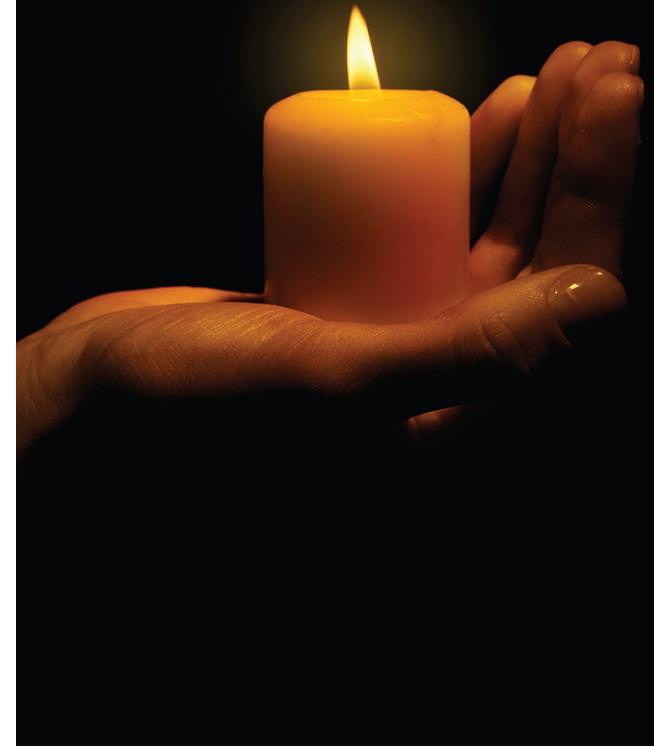
Today, Metro Ministries uses ministry resources to provide grants in service of Christ in Central Indiana through connecting with community ministries, churches and organizations that are identifying needs, building relationships and creating new, passionate initiatives to serve our neighbors.

Metro connects, resources, supports, and partners with local churches and community outreach ministries who are working with their community, seeing a need, and then developing a program that meets that need.

CONTACT

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CHARITABLE TRUSTS



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CHARITABLE REMAINDER TRUST

Charitable Remainder Trust allows you to make a gift to the United Methodist Foundation of Indiana, Inc. for the ultimate benefit of your church or other United Methodist ministry and receive a lifetime of payments.

You and your spouse, or another loved one, can receive payments for the rest of your life and you can identify payment beneficiaries, who can receive the payments for a fixed period of time after your passing. When the payment benefit period has expired, the residuum may be given to the church, a United Methodist organization of your choice or used to establish an endowment to fund ministry for many life times.

Many donors receive a charitable income tax deduction in the year of their gift. Additionally, capital gains taxes may be spread over the life of the trust if appreciated assets are used to fund the trust.

Payments for a CRT can be based on a fixed payment amount, Charitable Remainder Annuity Trust (CRAT), or can be based on a percentage of trust principal, Charitable Remainder Unitrust Trust (CRUT). The CRUT payments will fluctuate with returns of the market investments which impact the balance in the trust.

CHARITABLE LEAD TRUST

The charity you select will receive income generated from the trust or the use of the assets donated to the trust throughout the life of the Lead Trust. A Lead Trust can be terminated either by a period specified in the trust or the passing of the donor.

A gift to the United Methodist Foundation of Indiana will be managed to provide income to the mission or ministry of your choice while maintaining the asset donated. At the end of the trust term, the remainder can either be returned to the donor or to heirs named by the donor in the trust.

Payments for a charitable lead trust can be based on a fixed payment amount, Charitable Lead Annuity Trust (CLAT), or can be based on a percentage of trust principal, Charitable Lead Unitrust Trust (CLUT). The CLUT payments will fluctuate with returns of the market value of the gift.

The donor may sometimes claim a charitable income tax deduction or a gift/estate tax deduction for making a lead trust gift, depending on the type of a charitable lead trust. Generally, a non-grantor lead trust does not generate a current income tax deduction, but it eliminates the asset (or part of the asset's value) from the donor's estate.



GENERAL INFORMATION

While charitable trusts are irrevocable, with a charitable remainder trust, the donor can change the charitable beneficiary during their lifetime.

A charitable trust also has the benefit of being outside your estate. It is not included in estate tax calculations and will process without probate.

Due to additional cost to maintain and manage a charitable trust, a donor with gift of less than \$50,000 might want to consider a charitable gift annuity.

With a charitable trust, you receive the personal satisfaction and spiritual rewards of knowing that your gift will bless your church or charity

