



Competitive Advantage Program

CHARITABLE GIFT AMERICA

A Collective Charitable Remainder Unitrust

A 21st Century gift planning tool established in 2020 by Charitable Gift America, a tax-exempt charity offering donor advised funds. Charitable Gift America, established in 2012, is the nation's leader in charitable planning.

Reliable Income Payment

Opportunities:

CAP provides Athletic Departments with cash now. Donors have the opportunity to contribute cash and/or acceptable securities to:

- **Avoid recognition of capital gains** on contributions of appreciated assets.
- **Receive Federal Income Tax Deduction** based on the charitable remainder portion of the contribution value.
 - Allowable deduction varies with age and number of individual income beneficiaries
 - The assumed rate of Fund returns (2.2% for contributions made in 2020). Contact us at info@cgaamerica.org for a no obligation calculation.
- **Provides quarterly income distributions** for life up to ten living income beneficiaries as designated by the donor.
- **Provide much needed revenue stream for the Department of Athletics** while receiving extremely competitive income stream.

Interested Parties Include:

Athletic Departments seeking new revenue during pandemic.

Individuals interested in income and supporting their team.

Donors with low basis securities.

Charities interested in increasing their Gift Planning offerings.

Minimum Initial Contribution

\$20,000

Acceptable Contributions:

Cash.

Publicly traded securities held for more than one year.

No tax-exempt securities, funds holding tax-exempt securities or debt encumbered property.

Annual Fees and Expenses*

1%

**Annual fees for administration and other expenses come from income. All transferred property must be free and clear of any liens, encumbrances or other adverse claims.*