The Robert E. Brent Memorial Endowment Fund was created to honor Robert E. Brent who served 28 years with the Aurora Police Department, including twelve years as Chief of Police. He passed away on May 5, 2016 at the age of 77. While with the Aurora Police Department, Bob implemented one of the state’s first S.W.O.V. teams (School-Wide Organized Violence) that served as a model for community and school-based prevention initiatives. He was a long-time member of the Illinois Peace Officers Association, an active and dedicated community volunteer and leader, Bob began serving as a Scout leader before he had any children of his own, and remained active in Scouting for many years. During his forty-four years with the Kansas City Police, he served as Chief Patrol Captain and was Kansas City’s first Black police officer. He was also responsible for the creation of the Kansas City Benevolent Association. One of his proudest professional accomplishments was founding the Aurora Area Cotter Campers. He was a long-time member of the Joliet Saint Vincent de Paul Society and an active member in the Illinois and International Associations of Chief of Police, along with many other professional and leadership organizations. Bob served on the Community Foundation’s board of directors from 2005-2013.

Sam Shelton was born March 11, 1997. He grew up in St. Charles and graduated from St. Charles East High School in 2014. Sam was an athlete with a competitive spirit, Sam played club as well as high school soccer but loved all sports, especially pickup basketball games. In high school, Sam developed a love for music, which became a part of his identity as well. He dreamed of one day DJ-ing all around the world. In August 2015, Sam enrolled at the University of Colorado Boulder and he was considering be attending an out-of-state, four-year college or university. Sam Shelton was born March 11, 1997. Sam’s friends and family remember him as a genuine, funny, and charismatic young man who brought energy and smiles everywhere he went. Sam was an effortless person who always demonstrated deep loyalty to his tribe. His kindness and curiosity knew no bounds.

The Cameron Pepera Memorial Foundation was created by the Pepera family in loving memory of their beloved son and brother, Cameron (2002-2015). The Pepera family’s vision is to keep the memory of Cameron alive in the community and to help students in the area who may need additional support to have a fulfilling future after high school. They are also committed to the need for the medical community to be forthcoming about all the risks associated with epilepsy. Cameron Pepera showed a stroke when he was born, and he spent his in his eight days in the NICU. He was on medication to control seizures until he was five years old. He was weaned off of medication and was seizure-free until he was nine years old. Unfortunately, in 2011 he suffered two grand mal seizures in one day. For the next four years, he dealt with EEG’s, CT scans, MRI’s, hospital visits, and many other professional and organizational responsibilities. Cameron Pepera Memorial Foundation is committed to advocating for disclosure and guidelines for managing the risk of epilepsy mortality.

The Leon McNair Memorial Fund was established as a memorial to Leon McNair who passed away on July 3, 2016. McNair was born in New York, New York. He moved to Illinois where he attended Glenbard West High School. While in high school, he received the Most Valuable Player Award in Golf in 1959 and 1960. While attending Southern Illinois University, he played on the university’s five-man golf team which was the NCAA National Champions in 1964. In 1966, he received a degree in accounting and public relations from the university. He went on to become the director of golf and manager of the Fox Bend Golf Course in Oswego for thirty-eight years. In October 2015, the Illinois Department of Transportation, by direction of Governor Bruce Rauner, designated a portion of Route 66 near the Fox Bend Golf Course as the “Leon McNair Highway” to celebrate Mr. McNair’s induction into the Illinois Golf Hall of Fame. Mr. McNair served as president of the Wadsworth Golf Charities Foundation and the Illinois PGA. Additionally, he was a member of the PGA Education Committee, National Oldsmobile Scramble Advisory Board, and PGA President’s Council on Growing the Game.

The Bishop William Haven Bonner Scholarship Fund was created to ensure that Bishop Bonner’s legacy of love and giving continues. Bishop William H. Bonner was born in bythrodale, Arkansas in 1921. He attended Dulcible High School and Moody Bible Institute in Chicago. In 1942, he married the love of his life, Dorothy Mac Greer, and the couple had four children. In 1949, Bonner moved his family to Aurora, Illinois and established the Greater Mount Olive Church Of God In Christ. Bishop Bonner won several awards and accolades, including an honorary doctorate from the Trinity Hall Theological Seminary. Bishop Bonner and the William H. Bonner Family in Aurora were named in his honor. He was a pastor for seventy-two years and will be remembered for his constant giving. One of his most prominent charities was, “Giving is receiving.” Bishop William Haven Bonner passed away August 29, 2016 at the age of 94.
**INTRODUCING NEW SCHOLARSHIP FUNDS**

The Emily R. Frantz Scholarship for Public School Teaching Fund was established to provide scholarships to students of Martin Luther College who are pursuing a degree in education with a career goal of teaching in the public school system. Emily Frantz Renfrew was born in 1927 on a farm in Kenseville, Illinois. In 1934, Emily was enrolled in her first year of college when her younger brother Lloyd became ill with polio. She had to stay home on the farm to help care for him. Emily never went back to college, but she and her husband Tom made sure that all of their children graduated from college. Emily and Tom raised four children, Tom, Jeffrey, Doug, and Linda, all of whom graduated from the East High. In 2012, Emily passed away, leaving her children to carry on her legacy of supporting education. In her memory, friends have established the Emily R. Frantz Scholarship Fund.

The SGM Gisel Flannigan Rifle Drill Team Scholarship Fund was created to support scholarships for students of Marmion Academy who are members of its drill team. The Flannigan Rifle Drill Team was officially formed in September of 1947 and for generations has been the elite military unit at Marmion Academy. Sergeant Major John Gissel had been the drill team coach since 1939. Under his direction and leadership, the team has grown into a national powerhouse competing all over America. In addition to the many awards that the team has won over the past twenty years, SGM Gissel’s legacy will be forever remembered in the young men who have grown and developed into men of strong character—men who will make a lasting impact on their community and their nation.

The Key2Life Scholarship Fund provides scholarships to high school seniors who have an interest in pursuing a health career and are dedicated to improving the communities in which they live. This dedication is demonstrated by providing letters of reference from community leaders and/or high school counselors as well as an original community project which answers the question, “What are your Key2Life?” Recipients are chosen by a panel of judges and awards are presented at the Key2Life Annual Scholarship Award Dinner. The Key2Life Scholarship was created by Dr. Corpta Keyes, a graduate of Northwestern University, Feinberg School of Medicine who currently practices as an Internal Medicine Physician. Dr. Keyes is now a resident of the Fox River Valley community and provides in-home services to individuals who would otherwise not be able to remain in the comfort of their own homes. A proud graduate of the Chicago Public School system, Dr. Keyes is dedicated to medicine, education, community and helping others accomplish goals once thought unattainable.

This scholarship will not only provide financial assistance to our aspiring youth who exhibit the same dedication, but will also encourage and encourage them to take the first step in impacting the communities in which they live.

The Richard J. and Irma E. Larson Scholarship Endowment Fund was established to help Aurora area high school graduates further their education in the fields of law, teaching, Christian ministry and agriculture. Richard, better known as Dick, and Irma are both graduates of Wartburg College in Waterloo, Iowa. Dick practiced law in Aurora for 31 years and assumed the bench in the Sixteenth Judicial Circuit in February 1991. He served as Circuit Judge in November 2008. Irma taught English at schools in Iowa and Minnesota and one year at West Aurora High School. After raising her children, she taught visually impaired for 18 years. Dick served on the boards of Rush Copley Medical Center, the Association for Individual Development, the Aurora Area United Way (now known as the Fox Valley United Way), Mental Health & Mental Retardation, Inc., Penfield Citizens Association, and the Wartburg College Alumni Association. He is a member of the Aurora Rotary Club and active in Rotary District 6460. Irma has served on several community boards, including, Child Welfare, the Aurora YWCA, P.E.O. Chapter DD, and The Mid-West Early American Dress Club. After retirement, she volunteered as a Court Appointed Special Advocate for children in need.

The Knights of Columbus Matt Draper Scholarship Fund was created by the Owego Knights of Columbus to support its Matt Draper Scholarship. The Matt Draper Scholarship honors a graduating senior who has experienced an adversity during his or her high school years. Matt was injured in a diving accident, leaving him a quadriplegic for eleven years prior to his death at the young age of 35. Matt faced adversity and obstacles with simple everyday tasks. He worked every day toward accomplishing his goals and dreams. Matt's courage inspired the scholarship. The Knights of Columbus worked closely with the Owego Community and the OHS Building Trusts to build a handicapped accessible addition to the Dorm for Matt. Over 100 Volunteers and many men, along with financial donations, made the addition possible. The Owego Knights of Columbus Matt Draper Scholarship winners were presented with their awards at the Senior Awards Night at Owego High School, Owego East High School and Plafield North High School.

**THANKING THE AGENCIES THAT SERVE OUR COMMUNITY**

The Water Street Studios Endowment Fund was created by Water Street Studios. Located in Batavia, Water Street Studios is a nonprofit organization committed to making the creative arts accessible to the Fox River Valley. A gift to this fund will help assure that this vibrant hub for the appreciation, creation, education and support of the arts, and its core community of artists, students and patrons will continue to grow, thrive and enrich the lives of everyone in our community.

Wayne and Karin Greenawalt

Wayne was a graduate of Wheaton College and Gordon Conwell Divinity School. He was ordained to the Christian ministry in 1968. He served as Navy chaplain and director of the Center for veterans who served overseas during Vietnam, California and Pennsylvania before assuming his position as ministry head of Wayzata Cross Ministries. Karin Greenawalt is originally from Vermont. She is a graduate of Eastern Connecticut College. She is the mother of a teacher at Aurora Christian School where she has served for more than thirty years.

**NEW FUNDS ENRICH OUR COMMUNITY**

**A HISTORY OF WEST AURORA SCHOOL DISTRICT 129**

In 2016, the Community Foundation of the Fox River Valley partnered with the A+ Foundation for West Aurora Schools in preserving the history of West Aurora School District 129. Together they produced a collection of photographs, biographies, a video and more highlighting the far-reaching history of the West Aurora schools. Representatives of the Community Foundation researched and prepared profiles on the individuals for whom the West Aurora Schools have been named. The Community Foundation also assembled a photographic reprint of the school district’s historic photos. The historic photos were gathered from West Aurora High School E.O. Yearbooks and School District 129 archives. Other photos were courtesy of the Aurora Historical Society, Aurora Beacon-News and Messenger Public Library of North Aurora. Sharon Stredde, Community Foundation president emeritus, researched and authored a video highlighting the 180-year history of the West Aurora Schools. These resources are available on our website at go.cffrv.org/WestAuroraHistory. A DVD of the video can be purchased at the Aurora Historical Society’s Museum Store, located in the David L. Pierce Art and History Center at 20 East Downer Place, Aurora.

**ENDOWMENTS ARE FOREVER**

“Several years ago, my husband and I established an endowment fund in our names within the Community Foundation on earth so that we may make the decision to create a lasting legacy that would both serve the community and preserve our names.”—Sharon Stredde, president emeritus of the Community Foundation.

Have you ever thought about what doesn’t exclude you and your loved ones—a time when your names have been forgotten? Through the Community Foundation, you will be remembered forever through the creation of your own named endowment fund custom-designed by you to fulfill your charitable objectives in perpetuity.

It is easy to establish a permanent fund in the name of you and/or your family by contacting our president, Jeffery Hartman at (630) 896-7800.
CELEBRATING OUR GRANTEES

The Community Foundation held its first Grantee Recognition Ceremony on Thursday, June 30, 2016 at LivingWell Cancer Resource Center in Geneva. The event celebrated money local social service, health, education and arts agencies that were approved a total of $285,624.00 in grants for various capital projects. Nearly sixty community members attended the ceremony. Board members, executive directors and key staff of local agencies were recognized for their outstanding service to our community. Foundation President Jeffrey Hartman spoke about the commitment each of these agencies and representatives make on a daily basis. He also thanked the many donors that support the Foundation and its grantmaking program. Foundation board member Austin Dempsey presented information about trends in the grantmaking program over the past five years. The Spring 2016 grant cycle saw three times as many applications as the previous year.

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NEW FUNDS SUPPORT EDUCATION INITIATIVES

The East Aurora GreenLab Fund was created to support the Fred Rogers Magnet Academy of East Aurora in building an indoor/outdoor learning greenhouse laboratory. This “GreenLab” will give students hands-on opportunities to explore the latest in green energy, wastewater treatment, and horticulture technologies. The East Aurora GreenLab will cultivate a curiosity that could have a lifelong impact and make generational changes in a low-income community.

The Fred Rogers Magnet Academy serves students in grades 3-8 who are academically talented and have an interest in STEM (science, technology, engineering, and math) areas. The lab will also provide opportunities for high school students to have an authentic lab experience and the resources to take Advanced Placement Environmental Science, and conduct independent research projects. Your donations to the East Aurora GreenLab Fund can be the seeds that cultivate an amazing learning experience for East Aurora students.

A+ Foundation for West Aurora Schools created two new funds this year. The A+ Foundation for West Aurora Schools Reading Initiative Fund was established to support the West Aurora School District’s Literacy Through the Arts After-School Program. Literacy Through the Arts utilizes poetry, music, and visual arts as avenues to increase student achievement in reading. The program is designed to build off of kids’ inclination towards the arts in support of literacy skills. Students discover that the passion generated from art, music, and poetry during an after school program can be transferred to the reading skills they learn from their classroom teacher during school hours.

The A+ Foundation for West Aurora Schools High School Science Fund was created to honor Richard “Dick” Ebing, a retired science educator from West Aurora High School. Dick was instrumental in designing alternative methods of teaching the physical sciences. He worked on the adoption of a new K-6 science education program, implementing foundations for science in those grades that fostered understanding and mastery of the sciences in the high school. The West Aurora science enhancement project includes purchasing new science and technology equipment, funding classroom structural changes to accommodate collaborative furniture, and funding a new chemistry room.

VIDEO HISTORY SERIES

Through a generous grant from the Dunham Fund, we have produced twenty-seven videos for the community over the past five years. This service is available to all who maintain endowment funds within the Community Foundation. New videos produced in 2016 include a Tribute to Eleanor C. Hungar, a History of West Aurora School District 129 and Aurora, Illinois Industry in the 20th Century Part II - Factory and Office Equipment Industries. Following are those who are honored through our video project:

Individuals/Families

Dr. Bernard Cigrand
Walter Deuchler
Dr. Howard Gillette
Walter P. Smith
Dr. Virgil Gilman
Robert E. Brent
Edward E. Jungels
Mike & Joann Haas
Robert E. Pooley
Don & Marie Marzuki
Stephen E. Lohm
Marian Winteringham
Donna M. Linn
Annabelle Nahin
Charlotte Reid
Edward & Sharon Stredde
Eleanor C. Hungar
Dolores J. Doebert
Hipp Family
Mary S. Bertolini Hope
E. Richard & Frances Bump
Arnold E. Lies and Donna M. Lies
Dwyer Family Memorial Scholarship Fund
Robert E. Brent Memorial Fund
For Stone Foundation
Leon McNair Memorial Fund
Edward and Genevieve Jungels Scholarship Fund
Robert J. Pooley Fund
Robert E. Brent Memorial Scholarship Fund
All videos are available to view on our website:
www.CommunityFoundationFV.org
Communications—Video Histories

http://www.communityfoundationfv.org/
Foundation Funds—See All Funds

IN MEMORIAM

The following friends of the Community Foundation passed away since our last publication. Their families requested that donations be made to the Foundation in honor of their loved ones. The funds to receive the donations are listed below the picture. Please visit the find the fund pages on our website for more information.

CommunityFoundationFV.org, Foundation Funds—See All Funds
We gratefully recognize the following individuals who remembered the Foundation with a bequest from their estate or from whom we have received the Foundation has been named as a future beneficiary of their estate. These special community benefactors have enriched the lives of others through their concern for the charitable needs of our community. If you have included the Foundation in your estate plan, please consider becoming a member of our Legacy Society. We would sincerely appreciate the opportunity to pay tribute to your contributions.

Marion L. Harmon
Edison R. Hart
Jean C. Hart
Lawrence F. Harfaiz
Donald A. Heine
Karen Roos Helms
Ronald M. & Janet S. Hem
Barbara H. Henning
William P. & Ruth E. Hilgen
Dow & Sandy Hopp
Ellis M. Hoffman
W. Charlie & Shirley L. Hooper
Mary Virginia Hughes
Eleanor C. Huggar
Shirley Miller Haud
James L. & Grace Hobbe Johnson
Malcolm L. & Leslie J. Jones
Darrell L. & Nancy S. Jordan
Edward & Genevieve Joseph
Berry M. Kahl
Phyllis G. Kramer
Winston C. Laber
Louise G. Lane
Marie T. Leboeuf
Herbert Lerner
Frederick W. Lindblad
Ruth Ann Lindle
Mary L. Luther
Gary L. & Judy C. McCann
Albert D. McCoy
Mary Ann Cour McCray
John B. & Green H. Mclintock
Albert W. Medowich
Audrey V. Mellott
William F. Messinger
Frank R. & Marianne Miller
Robert G. Mukernster
James & Kathleen Navosta
Alan N. Napping
Marie E. Obersch
Merrill E. & Frances C. Olson
Paul A. Osmond
June Z. Orr
Louis R. Pauly
Martha W. Pollien
Dorothy L. Perkin
David B. Perry
Donna Pooley
Alma A. Price
Ralph C. Pantum, Jr.
Evelyn E. Rackmyer
Irene M. Raymond
Janet Irene Raymond
Lylia B. Raymond
Gary A. &
Mary Ruth Roberts
Edna M. Rollins
Allan L. Schoeder
Fred W. Schoeder
Lillian B. Schwartz
Robert G. Schweitzer
Mildred E. Shamb
Elizabeth Knell Shepard
Kathryn Simmons
Beverley R. & Ruth H. Skaggs
Lorrie B. & Jeannine A. Spillman
Paul Francic &
Marian Goodwin Stare
Marlene Mauro Stewart
Joseph & Carolyn Stoff
Auntie E. Stoff
Edward & Sharon Stredsky
Carl R. Swanney
Henry & Catherine Theodore
Lucius A. Thomas
Francis D. Tighe
Barbara Tinker
Jacques & Charlotte Toomey
Paul R. Underwood
Louis N. Vage
Fred Vargaon &
Kay Curio-Vargaon
Frank & Francois Verri
Rocha & Shirley Walds
George E. & Cora L. Webber
Sel Wiseman
Bertha Wiseman
Dorothy E. White
Martim Winterbourn
Jack DeHa Wirt
Harry & Viola Wroland
Louise C. Zilly

Barbara K. Engelbracht
Herman A. Dickes
Roy E. Davis
Lorraine B. Bryant
Jeffry A. & Patricia E. Butler
Lorraine B. Bryant
Alicemae Brown
Margaret Brenneman
H. Linton & Sue Graham
Dr. & Mrs. Howard E. Francis A. Geib
James H. & Ione P. Fitzgerald
Glenn D. & Beverly R. & Ruth H. Skaggs
Charles & Josiedell Carnes
Jack Desha Witt
Bertha Weissman
George E. & Cora L. Toussaint
Fred Vargason &
Louis N. Vago
Paul R. Underwood
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Fred Vargaon &
Kay Curio-Vargaon
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Bertha Wiseman
Dorothy E. White
Martim Winterbourn
Jack DeHa Wirt
Harry & Viola Wroland
Louise C. Zilly

Martha J. Bond
Henry & Lauralyn Theodore
Carl R. Swanson
Aurora Historical Society*
Aurora Area Interfaith Food Pantry*
Aurora Historical Society*
Aurora Public Library Foundation*
Aurora University*
CASA Kane County*
Equestine Dreams

More than $670,000 in scholarships have been awarded to 346 students for the 2016- 2017 academic year. Additionally, the Foundation is proud to announce that over the next four years, the total projected awards for these scholarships is nearly $1.04 million! This level of support would not have been possible without donors who created charitable funds within the Community Foundation. Thank you to the community for being our partner in serving the charitable needs of local citizens. Our 2016 scholarship recipients are listed on our website. Scholarship applications for the 2017-2018 school year are available at go.cffrv.org/Scholarship2017.

John A. Dieterich

CFERV
111 West Downer Place, Suite 312 • Aurora, Illinois 60506
122 South First Street, Suite 201 • Geneva, Illinois 60134
www.CommunityfoundationFRV.org • 630-896-7800

Why I Chose To Be A Community Foundation Director
I chose to be a director with the Community Foundation of the Fox River Valley because I have a passion to assist young students in fulfilling their professional dreams. My first exposure to the Community Foundation was during my term as the Chairman of the Aurora Kiwanis Club in the early 2000’s. I worked closely with the Foundation in managing the Kiwanis scholarships. When I was asked to consider a board seat ten years later, it was an easy decision. My involvement with the scholarship process has been very rewarding. I am always inspired by the number of Community Foundation scholarships that have been established for the students of our community. I’m proud to be associated with such a great foundation.

Stay Connected!
Sign Up For Our e-Memorandums
These e-memorandums, published monthly, include timely information and Foundation updates. Sign up to receive our e-memorandums by forwarding your e-mail address to Shannon.FoundationCommunity#BV.org.

Follow Us On Social Media

Legacy Society
We gratefully recognize the following individuals who remembered the Foundation with a bequest from their estate or who have indicated that the Foundation has been named as a future beneficiary of their estate. These special community benefactors have enriched the lives of others through their concern for the charitable needs of our community. If you have included the Foundation in your estate plan, please consider becoming a member of our Legacy Society. We would sincerely appreciate the opportunity to pay tribute to your contributions.

Gerald D. Abel
Patricia Abell
Alice E. Allen
Stephen J. Andreas
Naomi Sue Allison
Ida M. Austin
Alma L. Babbett
Dr. William J. & Doris M. Ball
Dr. Carl H. H. & Anne M. Baumant
Mary Horgan Benison
William W. Boden
Mary J. Boland
Helan A. Brackney
John A. Brenneke
Margaret Brenneman
Alicemae Brown
Lorraine B. Bryant
Sherry L. Bryant
Jeffy A. & Patricia E. Butler
Charles & Josiedell Carnes
Mary R. Chapman
Howard E. Charles, Sr
Glen D. & Leslie M. Commins
James S. Copley
Roy E. Davis
Herman A. Dickens
James Dorson
John S. Dunham
Howard C. Eagle
Barbara C. Englebricht
Viola Erkenbrack
Thib Ester
Edward H. & Frances M. Ezekiel
James H. & Ione P. Fitzgerald
Frances A. Geib
Dr. & Mrs. Howard E. Francis A. Geib
Colonel Sidney Ginsberg
Marguer P. Glenn
H. Linton & Sue Graham
William B. Greene
Kenneth G. Grauer
Veron H. Haase
Ruth N. Hamper
Josephine M. Hanacek

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$25,000 Challenge Grants
——DEADLINE IS DECEMBER 31, 2016——
Challenge grants of $25,000 were awarded to eighteen agencies that maintain endowment funds within the Community Foundation. As the challenge are met, the result will be an additional $50,000 in each agency’s fund. These funds then will yield increased levels of needed income for programs and special projects. Congratulations to the following organizations and best wishes in meeting the challenge.

➢ As: Foundation for West Aurora School*
➢ Association for Individual Development*
➢ Aurora Area Interfaith Food Pantry*
➢ Aurora East Educational Foundation*
➢ Aurora Historical Society*
➢ Aurora Public Library Foundation*
➢ Aurora University*
➢ CASA Kane County*
➢ Equestine Dreams

S P O N S O R E D
• Fine Line Creative Arts Center
• Fox Valley Orchestra
• Fox Valley Entrepreneurship Center
• Hesed House
• Suicide Prevention Services
• TriCity Family Services
• Water Street Studios*
• Wayside Cross Ministries*
• YWCA Aurora*

Sound Financial Planning
Careful estate planning is important to your family and to the charities you support. It is possible to provide for charities using your hard-earned dollars for the future benefit of loved ones. We sincerely hope that the following gift planning techniques will prove helpful to you.

➢ Appreciated Assets: If circumstances permit, individuals should donate appreciated assets when making charitable donations. The donor of such assets can deduct the full fair market value of the gift and avoid a capital gains tax on the appreciated amount of the securities.

➢ IRA Charitable Rollover: For the past several years, individuals who were 70½ years of age or older were able to contribute up to $100,000 from their IRAs to eligible charitable organizations. These special donations could not take charitable deductions for their contributions, but the gifted assets were not taxed as income. On December 18, 2015 the President signed the PATH Act making this special provision permanent.

➢ Highly Taxed Assets: When preparing an estate plan, it is preferable that charitable distributions be made from IRAs or other assets on which income tax will be due upon death. Distributions of such assets to charity are not taxed. These same assets bequeathed to heirs will incur income tax. When leaving a bequest to charity, consider distributions from highly taxed assets.

➢ Funding Charitable Remainder Trusts: If an individual has substantial funds in an IRA, he or she may wish to contribute a portion of the funds to create a charitable remainder trust. The charitable deduction helps to cover a portion of the income tax due, removes the asset from the estate and generates income in retirement. Upon death, the CRT would create a named fund for the donor and his or her family.

➢ Gifts of Real Estate: There are advantages to gifting one’s home to charity while reserving the right to live in the home until death. As with all estate planning, the rules are complicated and require the assistance of qualified legal advisors.