

[admin](#) - Thu, 1/16/2014 - 14:14

A gift's charitable remainder value is the present value of the gift to charity at the time the gift is made. The donor of a charitable remainder unitrust, for example, funds a trust that provides benefits to both the donor and the charity. The portion of the initial funding amount that is viewed by the IRS as benefitting the charity is the charitable remainder value.

The charitable remainder value computation is made using the method and tables approved by the IRS. The IRS allows the donor to itemize a charitable tax deduction equal to the gift's charitable remainder value.

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[Definitions - General Gift Planning](#)