

THE COUNSELORS OF REAL ESTATE® PLANNED GIVING PROGRAM



"An old man planting a sapling along a road side was asked by a passerby why he was planting a tree he would never see full grown. He replied 'I plant for my children as my father planted for me.' Long may The Counselors flourish."

Daniel Rose
CRE EMERITUS
NEW YORK, NEW YORK

The Counselors of Real Estate® (CRE®) is pleased to introduce its Planned Giving Program enabling members and other interested parties to formally include The Counselors in their overall estate planning. Any and all gifts are gratefully acknowledged and may be designated by the benefactor to support a specific Counselor initiative, or earmarked for general use as authorized by the Trustees of the CRE Foundation. We invite you to contact The Counselors should you have questions or require additional information on the CRE Planned Giving Program. All inquiries will be held in the strictest confidence.

The Counselors of Real Estate

The Counselors of Real Estate (CRE) is an international organization of high profile property professionals which include principals of prominent real estate, financial, legal and accounting firms, as well as recognized leaders of government and academia. Membership is extended by Invitation. A stringent process of selection ensures that individuals awarded the CRE credential have attained the highest levels of expertise and achievement in their real estate specialty, particularly in the provision of sophisticated advice and problem solving.

The organization is characterized by its powerful, highly functioning network of the leading property professionals worldwide.

With so many of the world's most pressing issues rooted in real property, The Counselors takes seriously its involvement in matters relating to transportation, affordable housing, education, the environment and, more recently, economies in turmoil.

The organization is known for thought leadership, extraordinary professional reach, an uncompromising commitment to high ethical standards and objective identification of the issues and trends most likely to impact Real Estate now and in the future.

The Counselors of Real Estate Foundation

The Counselors of Real Estate Foundation supports projects of social, community, and/or educational benefit which contain a meaningful connection to real estate and knowledge sharing, while enhancing the profile of real estate counseling, The Counselors of Real Estate, and the CRE credential worldwide.

The CRE Foundation is administered by a Board of Trustees, all Counselors of Real Estate, and all members of distinction. The Foundation, together with The Counselors' Board of Directors, will administer the CRE Planned Giving Program.

What is Planned Giving

Planned giving is a way for a benefactor to provide a structured gift to the recipient of their choice. A planned giving initiative affords maximum flexibility in the type of gift passed to an, entity, or cause the donor wishes to support. Planned giving is increasingly the preferred way to leave a personal legacy and help others.

Through careful planning, the donor may use cash, appreciated securities/stock, real estate, artwork, partnership interests, personal property, life insurance, a retirement plan or annuity, or other asset classes to benefit and fund a designated gift. The key is to engage legal and other professional advisors when contemplating a planned gift within the structure of your estate plan.

Carefully created planned giving programs may provide opportunities to maximize gifts through tax and estate planning vehicles which can increase bequests with little impact on the benefactor's lifestyle. Planned giving initiatives and options are now very well established and utilized. Together with your advisors, The Counselors will work with you to identify the most appropriate and effective plan for both parties.



"This is a great way of 'giving back' through a responsible organization."

Anthony F. Souza, CRE
TRACY, CALIFORNIA

THE COUNSELORS OF REAL ESTATE FOUNDATION

CRE Planned Giving Offers...

- A wide range of gift planning options *(see chart on next page)*
- Options to maximize the range and size of bequests
- Simplicity, flexibility, versatility
- Possible tax relief
- A designated CRE recipient
- Knowledge and satisfaction that your gift will make a difference
- Options available to preserve revocability during your lifetime

“CRE has been one of the best things for my career and our family for nearly 20 years. We’re committed to keeping it strong and protecting its unique values and character for the future.”

Noah D. Shlaes, CRE
2015 CHAIR OF THE BOARD
CHICAGO, ILLINOIS



THE COUNSELORS OF REAL ESTATE
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The chart below provides a guide to certain gift plans for your consideration. We will be pleased to work with you and your advisors on the plan that works best for you.

Your Gift	Your Goal
Bequest in Will	Defer a gift until after your lifetime
Outright Gift of Cash	Make a quick and easy gift
Outright Gift of Securities	Make a quick and easy gift directly from your account
Gift of Personal Property	Share your enjoyment of a collection or other personal item
Gift of Life Insurance	Make a large gift with little cost to yourself
Bequest of Retirement Assets	Avoid the two-fold taxation on IRAs or other employee benefit plans
Gift of IRA Assets Today	Make a current gift tax-free to you and CRE
Gift of Real Estate	Make a gift of an asset no longer needed and generate an income tax deduction
Gift of Retained Life Estate	Give your personal residence, vacation home or farm now but continue to live there
Charitable Remainder Unitrust	Create a hedge against inflation over the long term and augment your retirement income
Charitable Remainder Annuity Trust	Secure a fixed income and supplement your retirement funds
Charitable Lead Trust	May reduce gift and estate taxes on assets you pass to children or grandchildren

*If you qualify

This information is presented as a guideline only. It is not intended as legal advice. The Benefactor is strongly encouraged to consult their own attorneys and professional estate planners. Estate and income tax law may vary from country to country; state to state.

How to Make the Gift	Your Benefits
Name the CRE Foundation in your Will (designate a specific amount, a percentage, or a share of the residue)	<ul style="list-style-type: none"> ■ Gift exempt from federal estate tax ■ Control of asset for your lifetime
Simply write a check	<ul style="list-style-type: none"> ■ Immediate income tax deduction* ■ Reduction in your taxable estate
Contribute appreciated stock or other securities that you've owned for more than one year	<ul style="list-style-type: none"> ■ Immediate charitable deduction of full fair market value* ■ Avoidance of capital gains tax*
Donate tangible personal property used for our tax-exempt function	<ul style="list-style-type: none"> ■ Charitable deduction based on the full fair market value*
Contribute a life insurance policy you no longer need	<ul style="list-style-type: none"> ■ Current income tax deduction * ■ Possible future deduction through gifts to pay policy premiums
Name the CRE Foundation as the beneficiary of the assets after your lifetime	<ul style="list-style-type: none"> ■ Make the gift from the most highly taxed assets, leaving more for family ■ Avoids income and estate tax
Direct rollover from your IRA (Must be at least 70-1/2 to qualify)	<ul style="list-style-type: none"> ■ Reduces your Required Minimum Distribution without taking distribution into income*
Donate the property to the CRE Foundation or sell it to us at a bargain price	<ul style="list-style-type: none"> ■ Immediate income tax deduction* ■ Reduction or elimination of capital gains tax*
Deed ownership of your home to the CRE Foundation but retain occupancy	<ul style="list-style-type: none"> ■ Valuable charitable income tax deduction* ■ Lifetime use of residence ■ Defer capital gains*
Create a trust that pays a fixed percentage of trust's assets as revalued annually	<ul style="list-style-type: none"> ■ Variable income for life ■ Immediate income tax charitable deduction ■ Defer capital gains*
Create a charitable trust that pays you a set amount annually	<ul style="list-style-type: none"> ■ Fixed payments for life, often at a higher rate of return ■ Immediate income tax deduction*
Create a charitable trust that pays fixed or variable income to us for a specific term of years; principal is retained for heirs.	<ul style="list-style-type: none"> ■ Reduces your taxable estate ■ Property kept by your family, often with reduced gift taxes

THE COUNSELORS OF REAL ESTATE PLANNED GIVING PROGRAM

Your Legacy Checklist



The chart on the previous pages provides a basic guideline to planned giving options you may wish to consider. Please note that this information is provided for reference purposes and you are encouraged to seek independent legal and professional advice when structuring your own plans.

To support the CRE Planned Giving Program and to contribute to the legacy of our organization, simply follow these steps:

1. Reflect and determine that you wish to support the CRE Planned Giving Program.
2. Consider and determine what form of gift best suits your estate plan.
3. Consider what amount or other means you wish to contribute and any other specific terms and conditions you wish to include in your gift.
4. Consider and determine which CRE programs or initiatives you most want to support. Gifts may also be allocated for general purposes.
5. Discuss each step with your legal and professional advisors and others to determine what is the best planned giving initiative to realize your objectives and support the CRE Planned Giving Program.
6. Contact the CRE office or a member of the CRE Planned Giving team who will review with you and your advisors your plans and intentions. In strict confidence, the CRE team will work with you and your advisors to structure the most appropriate gift format.
7. Complete the necessary arrangements and estate documentation to formalize your gift.
8. Determine whether or not you wish to be named as a supporter of the CRE Planned Giving Program, or if you wish anonymity. Any and all gifts are gratefully appreciated and will be acknowledged as instructed by the donor.

Once completed, know that your gift will always be wisely used in accordance with your expressed wishes. Together your gift and other such contributions will continue to strengthen and grow The Counselors of Real Estate in the years to come.

You Decide — We Act

The CRE Planned Giving Program has been designed to allow you the opportunity to direct your gift to a specific CRE program or initiative, or to direct our Board of Directors to apply your gift where it is most needed. You Decide – We Act. Please complete the following:

To support the CRE Planned Giving Program and to contribute to the legacy of our organization, simply follow these steps:

- To The Counselors of Real Estate Foundation's General Fund
- To CRE Annual Programs
- To CRE Educational Outreach Initiatives
- To the CRE Consulting Corps Initiatives
- To CRE Publication Initiatives
- Certain International Initiatives
- To priority initiatives identified by the current Trustees of The CRE Foundation
- Other: _____
(Your initiative. The Counselors will do our best to fulfill.)

I understand that my planned gift may be revocable under certain circumstances, and that I reserve the right to re-direct my gift to another CRE initiative upon written notice to The Counselors of Real Estate.

For further information please visit the Planned Giving section of the CRE website or contact us using the information below. All communication is strictly confidential.

The Counselors of Real Estate
430 North Michigan Avenue, Chicago, IL 60611
Tel: (312) 329-8427
Email: info@cre.org

Attn: Paul Coady, Manager of CRE Services
Email: pcoady@cre.org

THE COUNSELORS OF REAL ESTATE PLANNED GIVING PROGRAM

The Counselors of Real Estate Planned Giving Program is member driven. Any support and gift is gratefully accepted and will be acknowledged as you deem appropriate. If you wish to support this initiative, please contact Paul Coady at The CRE headquarters (312-329-8427) and we will be honored to work with you on your personal planned giving.



"Being a real estate professional with a CRE designation has allowed me to achieve many goals. Giving back will hopefully assist the organization in achieving its goals."

Joseph G. Nahas, Jr., CRE
2018 CHAIR OF THE BOARD
PHILADELPHIA, PENNSYLVANIA



"Planned giving gives me the pleasure of giving back to The Counselors in a much bigger way than I could at this time in my life."

Julie (McIntosh) Melander, CRE
2018 FIRST VICE CHAIR
BOSTON, MASSACHUSETTS



"To me, the magic of the Counselors is my many close personal relationships, the great works of the Consulting Corps and Foundation, and the personal motivation and pride I feel when I hear about the incredible acts of charity and goodwill exhibited by CRE members who receive our cherished Landauer/White and James Felt awards. I want this special magic to continue and grow from a strong and enduring financial foundation—and am excited to be participating in the new planned giving program to make this a reality."

Scott R. Muldavin, CRE
2017 CHAIR OF THE BOARD
SAN RAFAEL, CALIFORNIA



"I was always taught to give back when I receive. And I have received so much as a result of being a CRE. For me and for Monica as well, it is a no-brainer to give back to this wonderful group."

James S. Lee, CRE
2016 CHAIR OF THE BOARD
CHICAGO, ILLINOIS

Please consider joining your colleagues below who have made the decision to become charter members of the CRE Planned Giving Program. Your support of this initiative is a further sign of your commitment to The Counselors of Real Estate and your profession. Thank you for your consideration! Any and all support is gratefully welcomed.

Jonathan H. Avery, CRE
Howard C. Gelbtuch, CRE
Neil J. King, CRE EMERITUS
Steven D. Leader, CRE EMERITUS
John Leary, CRE
James S. Lee, CRE
William P.J. McCarthy, CRE
Julie (McIntosh) Melander, CRE
Scott R. Muldavin, CRE
Joseph G. Nahas, Jr., CRE
Kenneth P. Riggs, CRE
Daniel Rose, CRE EMERITUS
Noah D. Shlaes, CRE
Anthony F. Souza, CRE
Marc Thompson, CRE



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OF REAL ESTATE®

430 North Michigan Avenue

Chicago, IL 60611

email: info@cre.org

phone: 312/329-8427

fax: 312/329-8881

www.cre.org