



## **WHAT ARE THE GENERAL ADMINISTRATION CONCERNS INVOLVED WITH ADMINISTERING A CRUT?**

Administration of a Charitable Remainder Unitrust (the “CRUT” or “trust”) involves investing the trust’s assets, revaluing them annually, making timely unitrust payments to the beneficiaries, preparing and filing returns in a timely manner, providing the beneficiaries with tax information regarding their unitrust payments, and accounting for the trust’s administration.