PLANNED GIVING: DOING WELL BY DOING GOOD

Doing well for yourself, while doing something good for others is the essence of "planned giving." Planned Gifts are used to reach a variety of personal, financial, and charitable goals. Options we explore with donors interested in supporting UC Davis School of Law include:

GIFT TYPE	YOUR GOALS	BENEFITS	HOW TO GIVE IT
BEQUEST	*Defer a gift until after your death*	• Lifetime control of estate • May reduce estate tax	Name UC Davis Foundation as a beneficiary in your will
LIVING TRUST	*Make a gift at your death*	• Maintain flexibility and control of trust during life • Avoid probate delay/cost • May reduce estate tax	Name UC Davis Foundation as living trust beneficiary
LIFE INSURANCE	*Make a significant gift without a large cash outlay*	• Can use existing policy or establish a new one • Possible estate tax savings	Name UC Davis Foundation as policy beneficiary
RETIREMENT PLAN	*Make a gift and avoid potential double taxation*	• Use assets while living • Avoid both income tax and estate tax	Name UC Davis Foundation as plan beneficiary
REAL ESTATE	*Avoid capital gains tax on property sale*	• Income tax deduction • Avoid capital gains tax	Donate property to UC Davis Foundation
RETAINED LIFE ESTATE	*Donate property now, but continue to live there*	• Generate large current income tax deduction • Retain use and enjoyment of home, farm or vacation property during life	Transfer ownership to UC Davis now and retain right to use and enjoy property during your life
CHARITABLE GIFT ANNUITY	*Receive fixed annual payments—guaranteed*	• Income-tax deduction • Fixed payments for life • Partially tax-free income	Establish CGA contract with UC that pays you fixed income
CHARITABLE REMAINDER ANNUITY TRUST	*Secure a fixed income for self and/or loved one*	• Income tax deduction • Lifetime fixed income • Avoid capital gains tax • Possible estate tax savings	Create a trust that pays you a fixed amount annually
CHARITABLE REMAINDER UNITRUST	*Generate income for self and/or loved one that protects against long-term effects of inflation*	• Income tax deduction • Lifetime income • No capital gains tax on sale • Possible estate tax savings	Create a trust that pays you a percentage of its assets
CHARITABLE LEAD TRUST	*Provide income stream to UC Davis; reduce taxes on assets passing to heirs*	• Decrease taxable estate • Reduce potential gift tax • Support UC Davis while preserving assets for heirs	Create a trust that pays UC Davis Foundation yearly, then passes assets to heirs

UC Davis staff is available to answer questions regarding planned gifts to the School of Law. Donors are encouraged to seek the counsel of their tax and legal advisors before implementing any gift plans. For more information, go to http://giving.ucdavis.edu or contact **Taylor Theg**, Managing Senior Director of Development at 530.304.8078 or ttheg@ucdavis.edu.

MAKING A BEQUEST TO THE UNIVERSITY OF CALIFORNIA, DAVIS

It is important that a bequest be correctly stated in your will or living trust. At your request, the Office of Planned Giving at the University of California, Davis will provide you with specific language to help you make your particular bequest. If you wish, we will also prepare a Letter of Intent to outline your wishes. A Letter of Intent is a simple, non-binding agreement between you and the University outlining how the University will use the funds if and when they are received. A Letter of Intent can be easily modified if your interests change, without the need to redraft your will or prepare a codicil. The following is sample language for use in designating the University as beneficiary under your will or living trust:

> ***I give*** *(if a Will)*
>
> *or*
>
> ***The Trustee shall distribute*** *(if a Living Trust)* ***the sum of $______***; *or* ***the following property:____________***; *or* _____ ***percent of my estate*** *[or trust estate, if a living trust]*; *or* ***the residue of my estate*** *[or trust estate]* ***to the UC Davis Foundation (the "Foundation"), a California non-profit public benefit corporation located at the University of California, Davis. The gift is to be used to*** *[after consultation with the UC Davis School of Law Development and/or Planned Giving Office, describe use of gift]*.

It is advisable to share your plans with the University, especially if you would like to designate how the University of California, Davis is to use your bequest. The information will remain confidential, and you can be certain that the University both understands and will honor your wishes. Further, the School of Law and the University always appreciate the opportunity to acknowledge the generosity of their benefactors.

By naming the University of California, Davis and the UC Davis School of Law as a beneficiary of your estate, you qualify for membership in our Shields Society. This recognition society honors those who have made a planned gift to the University.