

Charitable Remainder Unitrust

Build a lasting legacy that also creates income and tax benefits.

A UCLA charitable remainder unitrust is a gift arrangement that allows you to support the university while providing you with tax and income advantages.

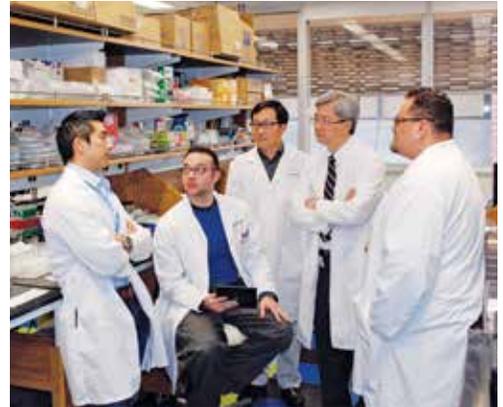
What Are the Benefits of a Charitable Remainder Unitrust?

- You, or the beneficiaries you name, receive regular income for life or a term of years. This income is tied to a percentage of the trust's assets (which are revalued annually) and may grow.
- Payments are made on a quarterly basis.
- Make additional contributions over the life of the trust.
- Establish a charitable remainder unitrust during your lifetime or through your will or living trust to create a source of income for your heirs.

Tax advantages

- Receive an immediate charitable income tax deduction.
- Pay no capital gains tax at the time you transfer assets to the trust (tax will be paid on the quarterly income payments).
- A charitable remainder unitrust is a tax-savvy approach to using highly appreciated assets to make philanthropic gifts.
- By donating the assets, you also remove them from your taxable estate.

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Dr. David Wong, Associate Dean and Professor of Dentistry and Oral Biology, and colleagues discovered a link between pancreatic tumors and saliva that could lead to a new, painless risk-assessment test.



UCLA student-athlete graduates. UCLA has one of the highest student-athlete graduation rates in the country.

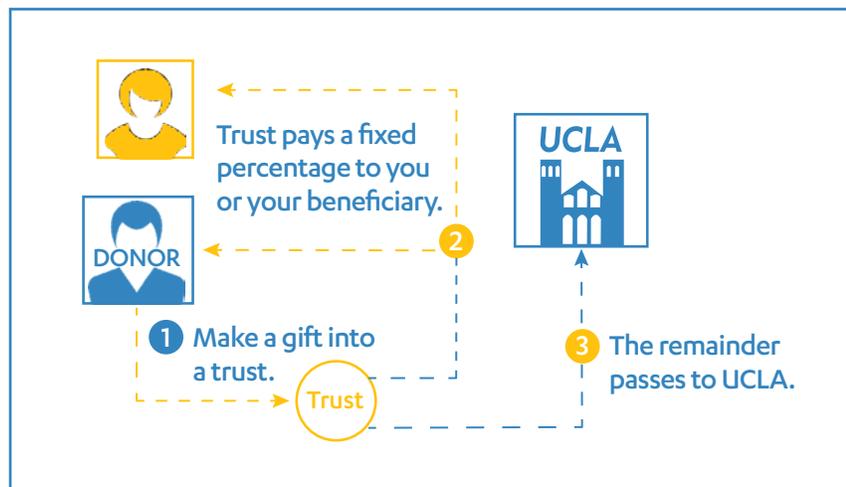




Renee Lee '14, UCLA School of the Arts and Architecture, specializes in ballet and Chinese modern dance.

How Does a Charitable Remainder Unitrust Work?

- Establish a charitable remainder unitrust, and make an irrevocable transfer of cash, securities or other appreciated property.
- The trust may last for the life of the beneficiary or for a term of years (up to 20 years).
- The transferred assets are invested or sold by the trustee.
- Select a trustee: You or The UCLA Foundation can serve as trustee, or you may choose your own trustee.
- The regular, taxable payments you or your beneficiaries receive are based on a fixed percentage of the trust's fair market value.
- The actual amount of these payments may fluctuate because it is tied to the yearly re-valuation of the trust's assets.
- Upon the termination of the trust, the remainder is distributed to The UCLA Foundation for the philanthropic purposes you have designated.



UCLA's gift planning professionals are happy to provide you with personalized illustrations of the tax and income benefits that a charitable remainder unitrust offers so that you can review this information with your advisors. Conversations with the university's gift planning team are always confidential and never imply obligation.