

# 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.

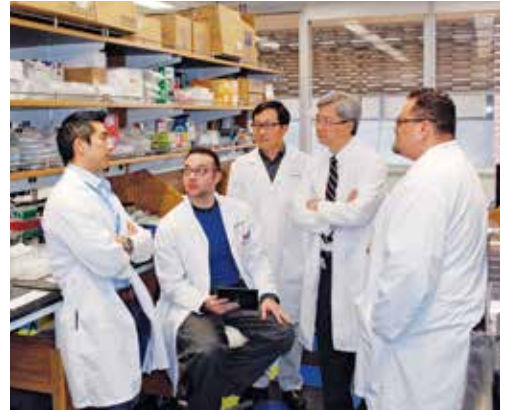
## What Are the Benefits of a Charitable Remainder Unitrust?

- 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.

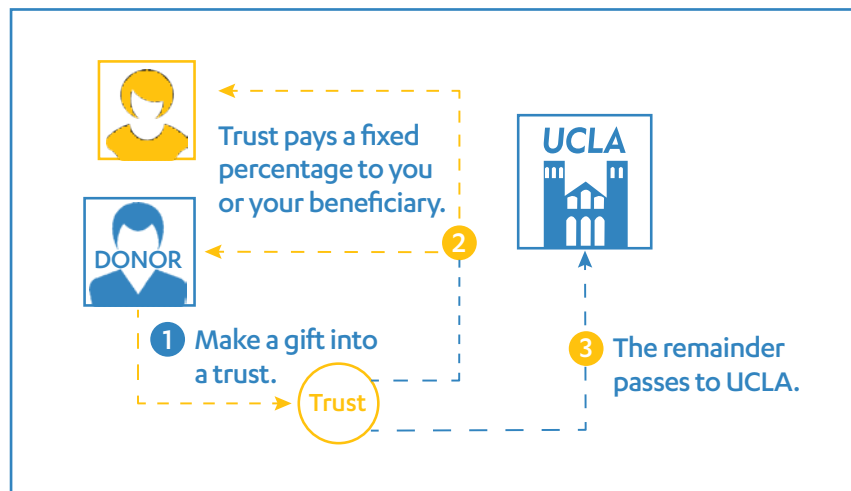




Renee Lee '14, UCLA School of the Arts and Architecture, specializes in ballet and Chinese modern dance.

## 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.***