

Gifts of Real Estate

Real estate (your primary residence, vacation home, commercial property, farm or land) is an asset you can leverage in a variety of ways to support UCLA while reducing taxes and eliminating the burden of maintaining or selling your property.

*Make the most of
real estate assets.
Build a better future.*

What Are the Benefits of Using Real Estate Assets for Charitable Giving?

There are many gift arrangements that can be funded with real estate, all with significant tax benefits. Each approach, however, is distinctive, and your personal financial and estate planning goals should determine which option is best for you.

Making an outright gift of real estate

You may consider making a gift of your residence, rental or commercial property or undeveloped land to The UCLA Foundation, to be sold to support the program or department of your choice or the university's greatest needs. By making an outright gift of appreciated property, a double tax savings may be possible: In most cases, you will receive a charitable income tax deduction for the full value of the property, and you will not be liable for capital gains tax on the transfer because the property was donated rather than sold.



Pottery work at the UCLA School of the Arts and Architecture.

Making a gift of real estate through your will or living trust

You may choose to leave real estate to The UCLA Foundation as a gift (bequest) through your will or living trust. Once UCLA receives the property, it is generally sold, and the proceeds are used to fund the program or department of your choice. Many donors use this option to create an endowment in their family's or a loved one's name.

(Continued on back page)



Post-doctoral researcher Nathan Schmidt in a bioengineering, chemistry & biochemistry lab where UCLA researchers have identified peptides that kill harmful bacteria and pathogens. This discovery can lead to healthcare breakthroughs.



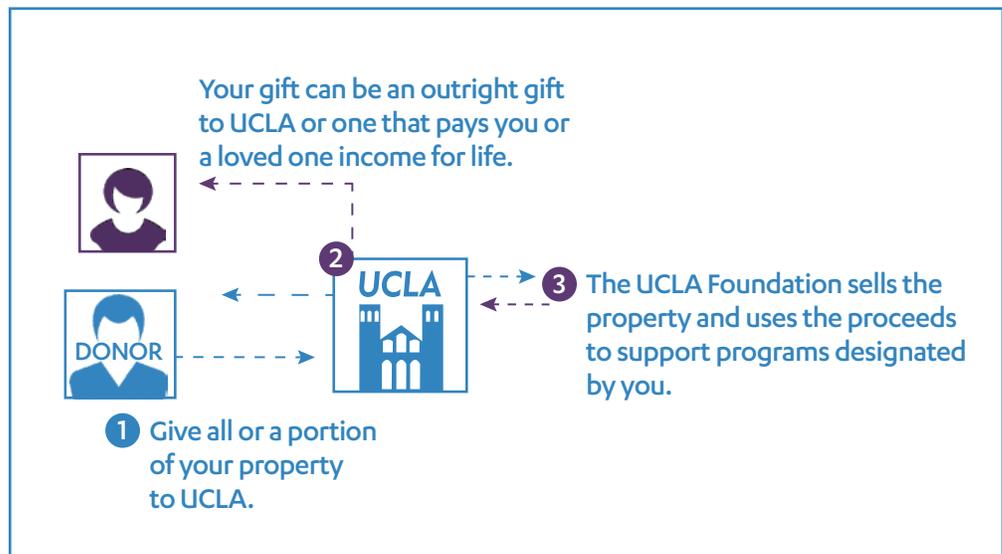
UCLA's baseball team was formed in 1920. Since then, it has competed in 5 College World Series and won the 2013 National Championship. To-date, 72 Bruins have played in the major leagues.

Funding a charitable remainder trust

Establishing a charitable remainder trust with a real estate asset means that after the property is sold, you (and/or your loved ones) will receive a well-managed income stream for life or for a set number of years. You also benefit from a charitable income tax deduction for a portion of your gift. After your lifetime, or whenever the trust terminates, the remaining trust assets are transferred to UCLA for the purposes you designated.

Selling your property to UCLA

In some cases, UCLA may purchase your property at a discounted price. This is called a *bargain sale*. The difference between the price UCLA pays and the fair market value of the property (determined by an independent appraisal) constitutes a charitable gift to The UCLA Foundation. This entitles you to a charitable income tax deduction for that amount. You may also benefit from capital gains tax savings.



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