

# DONOR ADVISED FUND

**THE FLEXIBILITY OF A PRIVATE FOUNDATION WITH UCLA AS YOUR PHILANTHROPIC PARTNER.**

**A donor advised fund is a highly personalized approach to philanthropic giving. It is a powerful tool for you and your family to make transformative gifts to UCLA and to your favorite charities.**



**From top:**  
Student, violinist and member of UCLA's Philharmonia.

Students at the Henry Samueli School of Engineering and Applied Science, home of the first node of the Internet and the first reverse osmosis membrane, among many other breakthroughs.

## **BENEFITS**

- A donor advised fund helps you and your family build a significant legacy. You (and loved ones you select) make decisions over time about which area of UCLA you wish to support and recommend grants to your other favorite charities as well.
- Simplify your philanthropic giving by using UCLA as the main source of charitable distributions.
- Establish a UCLA donor advised fund at whatever time is most convenient. This gift arrangement gives you the flexibility to plan and adjust your charitable giving.
- Add to your fund at any time and in any amount.
- This gift arrangement may be funded with a variety of assets: Cash, securities, real estate or other property.

## **TAX ADVANTAGES**

- Receive an immediate charitable income tax deduction for the contribution to the donor advised fund (any unused deduction may be carried forward in subsequent tax years, for up to five additional years).
- Using appreciated assets that you have owned for longer than one year is an excellent funding choice since you will avoid capital gains tax and benefit from an immediate charitable income tax deduction for the full fair market value of the assets.
- If desired, all aspects of the account may be anonymous.

## HOW IT WORKS

- Make a charitable contribution to The UCLA Foundation to establish your donor advised fund. The minimum amount to create a fund is \$250,000 and the minimum balance is \$50,000.
- Receive an immediate charitable income tax deduction.
- Make recommendations regarding gifts to UCLA and other charities with one simple form.
- The total annual distribution amount should be at least 5% of the fund's market value. At least 50% of the distributions should be directed to any area of UCLA.
- Distributions may be made throughout the year (the minimum amount each time is \$1,000).
- Usually, the donor advised fund ends after the donor's lifetime or when the balance is less than \$50,000.
- UCLA reviews your recommendations to ensure selected charities are eligible to receive donor advised funds.



Chemistry Professor **Neil Garg**, a 2012 Sloan Research Fellow, has earned many teaching awards and is widely recognized among students for his excellent, innovative teaching approach that pushes them to excel.



UCLA's gift planning professionals are happy to provide you and your legal and financial advisors with personalized illustrations of the benefits that a donor advised fund offers. Any information in this publication is not intended as legal, accounting, or financial advice. Please consult with your tax, legal, and financial advisors to ascertain whether this or other gift plans are in keeping with your own tax and financial needs. Conversations with the university's gift planning team are always confidential and never imply obligation.

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