

GIFTS OF APPRECIATED SECURITIES

A LASTING LEGACY MAY BE THE BEST RETURN ON STOCKS, BONDS AND SHARES OF MUTUAL FUNDS.

Fund your philanthropic gifts with appreciated assets instead of cash and maximize your tax savings.



From top:

Research centers and institutes are among the most important ways UCLA encourages collaboration across disciplines.

UCLA is the most applied-to university in the nation, and it is ranked among the world's top-tier universities.

BENEFITS

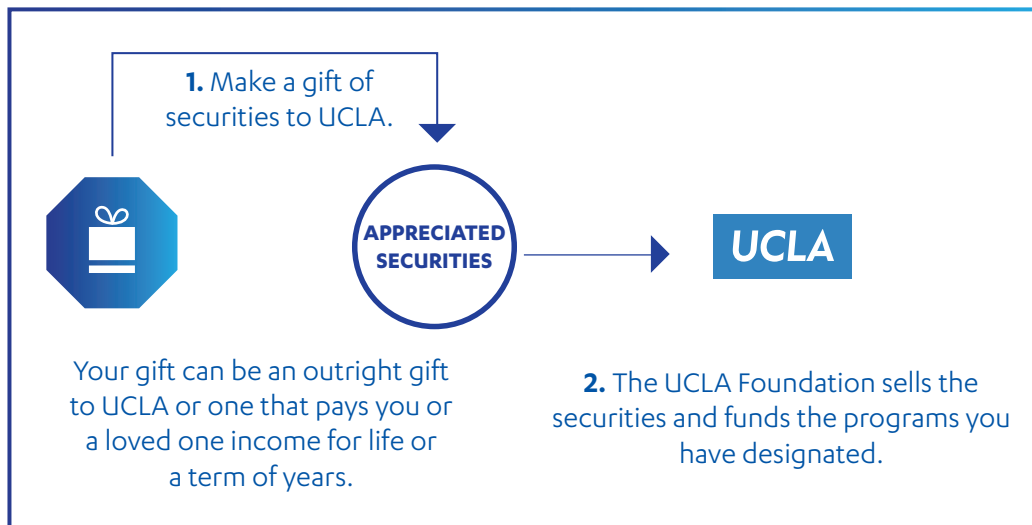
- If you donate securities, closely held stock or similar assets that you have owned for more than one year, you are entitled to a charitable income tax deduction based on their current value.
- You also avoid the capital gains tax that you could have paid if you sold the stock.
- Because the value of these assets may have increased significantly over time, your tax savings may be sizable.
- Your charitable income tax deduction can be used to offset up to 30% of your adjusted gross income (AGI) in the year of the gift. Any unused deduction can be carried forward in subsequent tax years, up to 5 additional years.
- Appreciated stocks, bonds or shares may be used to fund a gift arrangement that provides an income stream to you and/or your loved ones for life or for a term of years.

HOW IT WORKS

- You can use appreciated securities to make an outright gift or fund a planned gift in support of any area of UCLA you designate. The UCLA Foundation will sell the appreciated assets and direct the funds according to your instructions.
- If our financial service provider holds the securities or mutual fund shares for your account, you can simply request an electronic transfer to The UCLA Foundation (tax ID: 95-2250801).
- UCLA's Office of Gift Planning can provide guidance for completing this process, including how to specify the exact use of your gift for the department or program of your choice.



Dennis Hong, professor of mechanical and aerospace engineering, founding director of RoMeLa (Robotics & Mechanisms Laboratory), with DARwin OP, a humanoid robot.



UCLA's gift planning professionals are happy to provide you and your legal and financial advisors with personalized illustrations of the benefits that a gift of appreciated securities 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.

UCLA Office of Gift Planning

800-737-UCLA (8252) • giftplanning@support.ucla.edu • legacy.ucla.edu

The UCLA Foundation tax ID: 95-2250801