Ways of Giving to the UNIVERSITY OF GEORGIA FOUNDATION®

Create a legacy

COMMIT TO GEORGIA



UNIVERSITY OF GEORGIA



YOU HAVE OPTIONS

You are probably familiar with outright gifts, such as cash or a check, which you make today and we can use right away. Sometimes an immediate gift isn't the best option, especially if you are unsure about giving up assets today that you and your loved ones might need in the future.

A planned gift is a perfect solution to this problem. There are a variety of planned gift instruments, each offering unique advantages. Some planned gifts are revocable—a bequest in your will or living trust, for example—so you can change your mind at any time.

There are also irrevocable options allowing you to benefit from an immediate income tax deduction. Irrevocable planned gifts are attractive because, though you part with the asset today, often the actual gift to the University of Georgia Foundation is deferred for a while—in many cases until after your lifetime (and that of a surviving beneficiary, if you wish). Until that time, you enjoy the benefits from the gift.

For example, a charitable remainder trust could be structured so that during life you receive distributions to supplement other sources of income with the trust remainder distributed to the University of Georgia Foundation after your lifetime. Or, you could deed us a remainder interest in your home while retaining the right to live in it for life.

The key feature of planned gifts like these is that they provide important benefits to you as well as the University of Georgia.

YOUR GIFT	Bequest in Will	Revocable Living Trust	Gift of Life Insurance	Gift of Retirement Assets	Gift of Real Estate	Gift of Retained Life Estate	Charitable Remainder Unitrust	Charitable Remainder Annuity Trust	Charitable Gift Annuity	Charitable Lead Trust
YOUR GOAL	Make a legacy commitment while retaining flexibility in the event circumstances change	Create a meaningful legacy, retain flexibility and potentially avoid probate	Leverage your giving to amplify your impact at Georgia beyond what you thought possible	Eliminate twofold taxation on IRAs or other qualified retirement plans	Make a gift of an asset no longer needed and generate an income tax deduction	Retain a lifetime interest in your home or farm, but generate an immediate income tax deduction	Supplement income with variable payments for life or a term of years	Supplement income with fixed payments for life or for a term of years	Supplement income with fixed payments that are partially tax-free and dependable for life of annuitant	Reduce gift and estate taxes on assets you pass to children or grandchildren
HOW YOU MAKE THE GIFT	Designate the "University of Georgia Foundation" as beneficiary of a specific amount or a percentage of your residual estate	Designate the "University of Georgia Foundation" as beneficiary of assets in a living trust	Transfer ownership of a policy you no longer need to the "University of Georgia Foundation" OR designate the foundation as beneficiary only	Contact your plan administrator to name the "University of Georgia Foundation" as beneficiary of all or a portion of the balance of your retirement assets	Deed your property to the "University of Georgia Foundation" ²	Deed ownership of your home or a farm to the "University of Georgia Foundation," but retain occupancy during your life ²	Create a charitable trust designating the "University of Georgia Foundation" as beneficiary (trust pays a fixed percentage of trust's assets as revalued annually)	Create a charitable trust designating the "University of Georgia Foundation" as beneficiary (trust pays you a fixed amount annually based on the initial amount used to fund the trust)	Enter a charitable gift annuity agreement with the "University of Georgia Foundation" whereby you transfer cash or appreciated stock to the foundation in exchange for quarterly, fixed payments for life	Create a charitable trust that pays fixed or variable income to the "University of Georgia Foundation" for a specific term of years; thereafter the balance is returned to you or given to loved ones
POTENTIAL BENEFITS	Retain control of your assets during your lifetime Gift is revocable in the event personal circumstances change Donation may be exempt from future estate taxes	Retain control of the trust during your lifetime Charitable gift in trust may be exempt from future federal estate tax Assets titled in trust may not be subject to probate	Immediate income tax deduction if ownership is transferred to the foundation in case of partially or fully paid policy Possible future deductions through gifts to pay policy premiums	Make your charitable gift from some of your most heavily taxed assets at death, leaving more for family Potentially eliminate or reduce income and estate taxes	Potential income tax deduction Potential reduction or elimination of capital gains tax if high degree of appreciation Relieve yourself of management, taxes, insurance and other maintenance costs	Charitable income tax deduction based on remainder interest Lifetime use of property Gift passes to foundation at death pursuant to deed without necessity of probate	Variable payments for life or a term of years Potential income tax charitable deduction Avoid immediate capital gains tax on appreciated assets	Fixed payments for life or a term of years Potential income tax charitable deduction Pay no upfront capital gains tax on donated appreciated assets	Fixed payments for life backed by the assets of the foundation Potential income tax charitable deduction Avoid a portion of capital gains liability if funded with appreciated assets	Reduce or eliminate gift or estate taxes Establish a vehicle that allows you to make annual gifts to charity

¹ Please contact the Office of Gift and Estate Planning at 706-542-8140 if you are considering a gift of life insurance. All policies where ownership will be transferred to the foundation need to be reviewed and approved prior to transfer being initiated.

² Please contact the Office of Gift and Estate Planning at 706-542-8140 if you are considering a gift of real estate. All real estate opportunities need to be reviewed prior to the real estate being transferred to ensure the foundation is in a position to accept.



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Thank you for considering a planned gift to benefit the University of Georgia! We know you support the university because you believe in its mission and because you want to help make a difference in the lives of our students. We would like to share with you planned gift opportunities that may allow you to amplify your impact at Georgia while receiving substantial financial and tax benefits.

CONNECT WITH US

We've designed the chart inside to summarize the various planned gift vehicles and associated benefits of each. Just think of what you want to accomplish with your gift, and there's probably a way to do it!

We are here to answer any questions. We can examine your particular situation, and together with your professional advisors, help identify a way to support our mission that is most appropriate for you. Please call us for more information.

INCREASE YOUR IMPACT

Over the years, supporters like you have selflessly given their time, talent and assets to support the University of Georgia. Each contribution has allowed us to sustain a growing level of support that secures our long-term financial stability.

If you feel strongly about making an impact at the University of Georgia and would like to join other supporters who share your values, we hope you'll consider making a planned gift. For more information on the options available to you, please visit our website at legacy.uga.edu or call our office at 706-542-8140.

If you have already made a planned gift to support UGA, please let us know so that we can properly thank you and so that we can work with you to ensure your gift will be used in accordance with your intentions.





The Heritage Society recognizes alumni and friends who have made deferred commitments to benefit the university. If you are interested in learning more about membership in this special group, please contact the Office of Gift and Estate Planning at 706-542-8140 or visit our website at legacy.uga.edu.



OFFICE OF GIFT AND ESTATE PLANNING

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