

# PLANNED GIVING: DOING WELL BY DOING GOOD

Doing well for yourself, while doing something good for others is the essence of “planned giving.” Planned Gifts are used to reach a variety of personal, financial, and charitable goals. Options we explore with donors interested in supporting UC Davis School of Law include:

GIFT TYPE	YOUR GOALS	BENEFITS	HOW TO GIVE IT
BEQUEST	<i>Defer a gift until after your death</i>	<ul style="list-style-type: none"> <li>• Lifetime control of estate</li> <li>• May reduce estate tax</li> </ul>	Name UC Davis Foundation as a beneficiary in your will
LIVING TRUST	<i>Make a gift at your death</i>	<ul style="list-style-type: none"> <li>• Maintain flexibility and control of trust during life</li> <li>• Avoid probate delay/cost</li> <li>• May reduce estate tax</li> </ul>	Name UC Davis Foundation as living trust beneficiary
LIFE INSURANCE	<i>Make a significant gift without a large cash outlay</i>	<ul style="list-style-type: none"> <li>• Can use existing policy or establish a new one</li> <li>• Possible estate tax savings</li> </ul>	Name UC Davis Foundation as policy beneficiary
RETIREMENT PLAN	<i>Make a gift and avoid potential double taxation</i>	<ul style="list-style-type: none"> <li>• Use assets while living</li> <li>• Avoid both income tax and estate tax</li> </ul>	Name UC Davis Foundation as plan beneficiary
REAL ESTATE	<i>Avoid capital gains tax on property sale</i>	<ul style="list-style-type: none"> <li>• Income tax deduction</li> <li>• Avoid capital gains tax</li> </ul>	Donate property to UC Davis Foundation
RETAINED LIFE ESTATE	<i>Donate property now, but continue to live there</i>	<ul style="list-style-type: none"> <li>• Generate large current income tax deduction</li> <li>• Retain use and enjoyment of home, farm or vacation property during life</li> </ul>	Transfer ownership to UC Davis now and retain right to use and enjoy property during your life
CHARITABLE GIFT ANNUITY	<i>Receive fixed annual payments—guaranteed</i>	<ul style="list-style-type: none"> <li>• Income-tax deduction</li> <li>• Fixed payments for life</li> <li>• Partially tax-free income</li> </ul>	Establish CGA contract with UC that pays you fixed income
CHARITABLE REMAINDER ANNUITY TRUST	<i>Secure a fixed income for self and/or loved one</i>	<ul style="list-style-type: none"> <li>• Income tax deduction</li> <li>• Lifetime fixed income</li> <li>• Avoid capital gains tax</li> <li>• Possible estate tax savings</li> </ul>	Create a trust that pays you a fixed amount annually
CHARITABLE REMAINDER UNITRUST	<i>Generate income for self and/or loved one that protects against long-term effects of inflation</i>	<ul style="list-style-type: none"> <li>• Income tax deduction</li> <li>• Lifetime income</li> <li>• No capital gains tax on sale</li> <li>• Possible estate tax savings</li> </ul>	Create a trust that pays you a percentage of its assets
CHARITABLE LEAD TRUST	<i>Provide income stream to UC Davis; reduce taxes on assets passing to heirs</i>	<ul style="list-style-type: none"> <li>• Decrease taxable estate</li> <li>• Reduce potential gift tax</li> <li>• Support UC Davis while preserving assets for heirs</li> </ul>	Create a trust that pays UC Davis Foundation yearly, then passes assets to heirs

UC Davis School of Law staff is available for consultation and donors are encouraged to seek the counsel of their tax and legal advisors before implementing any gift plans. For more information, go to <http://giving.ucdavis.edu> or contact Brian Casey, Executive Director of Planned Giving at 530.754.4105 or [bscasey@ucdavis.edu](mailto:bscasey@ucdavis.edu), or Jean Korinke, Assistant Dean for Development and Alumni Relations at 530.752.1067 or [jfkorinke@ucdavis.edu](mailto:jfkorinke@ucdavis.edu).