

A team of seasoned professionals

Whether your clients are lovers of the arts, interested in neuroscience, or avid Cal football fans, the experienced team at **UC Berkeley's Office of Gift Planning** can help you balance their philanthropic interests and estate planning goals. With more than 25 years of gift planning expertise, we can offer you an additional perspective, a confidential ear, and hands-on support.



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Let us be your partner in
**Philanthropic
Planning**



UNIVERSITY OF CALIFORNIA, BERKELEY

Office of Gift Planning at UC Berkeley

How we can help

We are happy to act as a sounding board while you develop charitable giving strategies for your clients. Here are few recent examples of how we **collaborated with professional advisors** to meet their clients' needs:

- ◆ A Berkeley alumnus moving from a condominium to a retirement care community wanted to donate a portion of his personal residence. Working with his advisors, we created a charitable remainder unitrust that accepted a **partial undivided interest** in the property. We marketed and sold both the 51 percent interest in the unitrust and the donor's retained 49 percent share in less than two months.
- ◆ Recently a donor gave shares in a privately held company prior to a **significant liquidation event**. The donor received an income tax charitable deduction and avoided capital gains tax on the shares donated.
- ◆ When a donor grew tired of managing his charitable remainder unitrust, we worked with his advisors to **transfer trusteeship** — including investment management and administration — to UC Berkeley.

Experts in unique assets

Our staff understands the ins and outs of philanthropic planning, current tax law affecting giving, and gifts of non-cash assets. Although some charitable organizations shy away from accepting unique assets — such as real estate, privately held securities, partnerships, or personal property — **we see the value in helping clients give back in whatever way works best for them.**

Assets can be used to fund outright gifts, retained life estates, or planned gifts that provide income (charitable trusts and charitable gift annuities). We specialize in turning almost any kind of real estate — primary or vacation home, commercial or industrial, ranchland or vineyard, productive or unproductive — into a unique gift. Many clients mistakenly believe that gifts of real estate are an all-or-nothing proposition. Rather, a portion of their property (51 percent or more) may be donated.

Life income gifts

Clients who wish to make a current gift but need to keep or enhance their cash flow might consider a life income gift. UC Berkeley has been managing life income gifts, including charitable gift annuities and charitable remainder trusts, for decades.

The UC Berkeley Foundation, trustee of life income gifts, uses Kaspick and Company (a subsidiary of TIAA-CREF) as its planned gift investment manager and administrator. Through the use of institutional quality no-load mutual funds, the company has brought **sophisticated endowment management techniques to our charitable trust and gift annuity management.**

We work with advisors and their clients on new life income gifts, and increasingly, we act as a successor trustee when the original trustee tires of the responsibility and burden. We would be pleased to provide you with gift illustrations and payout rates for your clients.

Donor advised funds

A donor advised fund can simplify the administration of your clients' charitable giving. Our office can set up a single fund that makes charitable grants to UC Berkeley and to other charities without the legal and tax complexities of a private foundation or the expenses of a commercial gift fund. The donor advised fund enables your client to make an initial gift of \$100,000 or more and then make distribution recommendations over time. Although we require that UC Berkeley receive 51 percent of annual and remainder distributions, other charities may also benefit.

The value of estate gifts

Estate gifts can be a great way for your clients to leave a lasting legacy — whether through a will or living trust or via a retirement plan/brokerage account or an insurance policy beneficiary designation. We are available to **craft bequest language** specific to your clients' needs, for your review.

We're here to help

Our experienced staff can help your clients make the most practical choices for their financial future and the future of Cal. We look forward to **helping you help your clients.**