

O

UNIVERSITY
OF OREGON

F.O.C.U.S

ON CHARITABLE ESTATE PLANNING

SPRING 2008
OFFICE OF
GIFT PLANNING



Dyrol Burleson of Oregon leaves Stanford behind to run the first sub-four-minute mile recorded at Hayward Field in April 1960. Burleson was a three-time NCAA Champion and a two-time Olympian. He rounded out his career with three National AAU Championships.

CHARITABLE GIFT ANNUITIES WINNING STRATEGIES FOR THE LONG RUN

Charitable gift annuities provide a win-win option for you and for the university. They offer fixed guaranteed payments to you—for life—in return for a gift of cash or appreciated stock.

Additional benefits

- Income tax charitable deduction
- Avoidance of capital gains if you use stock to fund your gift annuity
- A portion of the annuity payments is tax free

These are sample rates. Please contact us for the rate that is specific to your age(s).

Single-Life Charitable Gift Annuity Rates

AGE	PAYOUT RATE PERCENT
65	6.0
70	6.5
75	7.1
80	8.0
85	9.5
90 +	11.3

Two-Life Charitable Gift Annuity Rates

DONOR ONE AGE	DONOR TWO AGE	PAYOUT RATE PERCENT
65	66-70	5.7
70	72-74	6.0
75	75	6.3
80	83-84	7.2
85	87	8.1
90	92	9.6

Call us to learn more!

UO OFFICE OF GIFT PLANNING, (541) 346-1687 OR TOLL-FREE (800) 289-2354



REMEMBER WHEN: Ken Kesey's New Mime Circus performing on campus, 1976.

TAX ALERT

New Oregon Tax Credit

Oregon lawmakers have created a 60 percent state income tax credit for donors who give to the University Venture Development Fund at Oregon's public universities.

Your personal or corporate gift of cash or publicly traded stock is eligible for this tax credit. Your gift may also be eligible for a federal charitable tax deduction.

For details and the application form, call Jennifer Flores, (503) 412-0468 or visit uventurefund.uoregon.edu.

Make a gift that benefits you and makes a significant difference at the University of Oregon

Charitable Remainder Trusts (CRT) provide another win-win strategy.

By transferring appreciated assets into a CRT, you will

- Receive an immediate income tax charitable deduction
- Avoid capital gains tax when the trust sells the asset
- Receive income for the term of the trust

How A CRT Works

A couple, both age sixty-five, owns rental property worth \$500,000. The initial purchase price was \$100,000. They are tired of managing the rental and decide to contribute the property into a CRT to benefit the University of Oregon.

Payout rate ¹	6%
Immediate tax deduction	\$147,825
Capital gains paid on transfer of property	\$0
Payments to donor couple over 25 years (after taxes) ²	\$688,651 ³
Benefit to charity ⁴	\$820,303 ³
Total value of gift over 25 years	\$1,656,779

¹ You may choose a payout rate (subject to IRS limitations).

² 25 years is the actuarial lifetime expectancy of a trust funded by a couple, both age 65, in January 2008.

³ Assumes 8 percent average growth over lifetime of trust.

⁴ Balance of trust comes to charity after the lifetimes of both donors.

These calculations are for illustration purposes only and should not be considered legal, accounting, or other professional advice. Your benefits may vary depending on the timing of the gift.



Photo by John Bangness

“It made sense to make this gift. Who can better benefit from these funds than students?”

Steve and Debi Lord

A way to reduce the tax bite on selling some real estate—that’s what Steve Lord was looking for when he first heard about the concept of gift planning and charitable remainder trusts.

“My attorney told me about people who had charitable remainder trusts with Stanford,” says Steve, a Portland developer and entrepreneur who studied business at the UO in the late 1960s.

“I figured if those schools have such programs, certainly the University of Oregon must, too.”

An Easy Plan

Steve and Debi met with their accountant and decided to create a charitable remainder unitrust to benefit the UO. They received immediate tax benefits.

“This move made sense,” Steve says. “Who can better use these funds than students?”

A Natural Fit

Though Steve and Debi frequently visit Eugene for Duck games, Steve hadn’t been on the main campus

for about twenty-four years when UO Vice President for Advancement Allan Price gave them a campus tour.

“It is just astounding how much is taking place,” Steve says. “We are thoroughly impressed with everyone we’ve met.”

Partnering with Students

Now Steve is partnering with M.B.A. students on a business plan for a water-saving device built by Athena, one of his Hillsboro-based companies.

The product, a replacement handle for toilets made before 1994, can save the average household up to 35,000 gallons of water per year.

Lifelong Impact

“We are happy about the opportunity to get more involved with the UO,” Steve says.

“The friendships I made as a UO student have lasted a lifetime. We are so pleased about our gift to the university.”

Recent Estate Gifts

Helen Abel Ayers '35 left, through her living trust, \$300,000 for scholarships.

Tee Corinne (friend of the UO) left, through her will, \$204,000 for UO Libraries.

Margaret Guitteau (friend of the UO) left, through her IRA, \$50,000 to the School of Music and Dance.



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A new Oregon tax credit

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F·O·C·U·S ON CHARITABLE ESTATE PLANNING

SAVE THE DATE

Arnold Bennett Hall
SOCIETY

Mark your calendar for Sunday, July 13, when President Dave Frohnmayer and the Office of Gift Planning will host a luncheon for members of the Arnold Bennett Hall Society.

We look forward to celebrating your generosity and recognizing the importance of your investments in the future of Oregon.

A limited number of discounted tickets for the final performance of the 2008 Oregon Bach Festival season are available to ABHS members. Look for details in the invitation coming your way in May.

NEWS FROM THE DIRECTOR



Our senior director of gift planning, Hal Abrams, moved across campus in January to begin work as the UO Athletic Department's new director of development and strategic planning. We wish him the best!

In light of recent economic news, you may be interested in this issue's article on the benefits of charitable gift annuities. If you have CDs or other fixed investments, I encourage you to learn more about this way to generate guaranteed cash flow for life.

We are here to help you. Jesse Visser and I are happy to provide you with personalized illustrations to show how planned gifts would fit your situation. We also invite you to try out the gift calculator on our website, www.giftplan.uoregon.edu.

David Gant, J.D.
Acting Senior Director

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