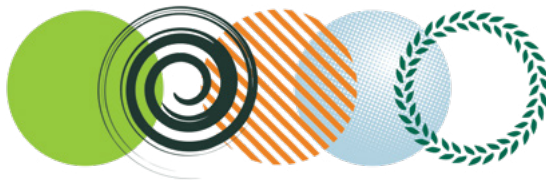


THE OHIO UNIVERSITY FOUNDATION



GIFT PLANNING GUIDE





“Making a planned gift to The Ohio University Foundation allowed me to express my commitment to Ohio University in a way that will have a significant impact on campus and future Bobcats. This experience was extremely meaningful to me because I know that my gift represents who I am and my love for Ohio University.”

—Bill Hilyard, BSED '67

Give more than you ever thought possible

Since our founding, The Ohio University Foundation has gratefully benefited from the thoughtful planned gifts of alumni, faculty, parents, and friends. By making a planned gift, you are furthering the purpose and vision of Ohio University. You may receive many benefits that can include immediate income/gift tax deductions, estate tax deductions, life income for you, and life income for your spouse.

This Gift Planning Guide highlights planned gift options that are available. If you would like further information regarding a particular gift, please contact our office for an illustration that will show you what your gift can do.

** The information in this booklet is not intended as legal, tax, or investment advice. For such advice, please consult an attorney, tax professional, or investment professional.*

Gift Planning Options

WILL

A will is a legal document that allows you to designate how you want your assets to be distributed upon your death. A gift in your will, known as a bequest, to The Ohio University Foundation can be of a specific asset or amount, a percentage of your estate, or the remainder of the estate after all of the other costs and bequests are honored (residuary bequest).

BENEFITS:

- **Maintain use and control of assets for lifetime**
- **Revocable decision**
- **Charitable estate tax deduction**

SAMPLE LANGUAGE

For general unrestricted support University-wide:

"I give, devise, and bequeath to The Ohio University Foundation, tax identification number 31-6402269, a tax-exempt organization located at P.O. Box 869, Athens, OH 45701, (state percentage of estate or residual, or sum of money, or otherwise describe property) to support its general purposes."

For general support of a college or unit:

"I give, devise, and bequeath to The Ohio University Foundation, tax identification number 31-6402269, a tax-exempt organization located at P.O. Box 869, Athens, OH 45701, (state percentage of estate or residual, or sum of money, or otherwise describe property) to support (the name of the college, school, department, or unit)."

To create a new endowment or add to an existing endowment:

"I give, devise, and bequeath to The Ohio University Foundation, tax identification number 31-6402269, a tax-exempt organization located at P.O. Box 869, Athens, OH 45701, (state percentage of estate or residual, or sum of money, or otherwise describe property) to endow (name of the specific endowment), to be administered under the terms of the Gift Agreements on file with The Office of Development."

To create a new restricted (non-endowed) account or to add to an existing restricted account:

"I give, devise, and bequeath to The Ohio University Foundation, tax identification number 31-6402269, a tax-exempt organization located at P.O. Box 869, Athens, OH 45701, (state percentage of estate or residual, or sum of money, or otherwise describe property) to support (name of the specific restricted account), to be administered under the terms of the Gift Agreements on file with The Office of Development."





“I think back so fondly on my time at OHIO, and I couldn’t think of any other place where I would want to make it easier for someone to attend and have a similar experience to mine.”

—Larry, BSC '77, & JoAnn Katz

REVOCABLE TRUST

A revocable trust is a legal instrument that allows you to manage your assets during your lifetime. The assets are then distributed to your beneficiaries according to your wishes upon your death. You reserve the right to amend or revoke the trust and the designations during your lifetime. A gift from your trust can be for a *specific* asset or amount, a *percentage*, or the *residual* after all other distributions.

BENEFITS:

- Maintain use and control of assets for lifetime
- Ability to appoint a trustee to manage assets if you become incapacitated
- Revocable decision
- Charitable estate tax deduction
- Reduce probate process time and expense
- May provide anonymity



“For whatever success we have achieved, we owe something to this place. There is a piece of you in Athens, and you need to find that piece and memorialize it.”

—Pat Ackerman, BA '66



“We thought it was equally as important to help students that don’t qualify for financial aid but still needed help paying for school. With the price of college always rising, everyone needs help.”

—Dave, BS '78, & Cathy Levy



“I get a warm fuzzy feeling when I meet the students and hear about the ways that the scholarship has helped them.”

—Herb Eglie, AB '57



“A trust was the right way to go for us, and there was no other consideration for who it would benefit. I wake up every day to the love of my life who I met and married at OHIO. After that, no other charity was considered.”

—Michael, BA '73, MA '75,
& Pamela Leonard

CHARITABLE IRA ROLLOVER

If you are taking required minimum distributions from your IRA this year, you can make a qualified charitable distribution to The Ohio University Foundation and reduce your taxes. To make a gift of this type, contact your Individual Retirement Account custodian to issue a check from your IRA payable to The Ohio University Foundation and include the tax identification number of 31-6402269. Your custodian can send these materials to The Ohio University Foundation, C/O The Office of Gift Planning. You can then follow-up with us to let us know the amount of your gift, the designation, and name of the custodian. This will make sure your gift is properly processed.

BENEFICIARY DESIGNATION

The Ohio University Foundation can be named the beneficiary of your IRA, 401k, 403b, or other tax-deferred plans. An individual inheriting these types of assets would be subject to considerable taxes; however, The Ohio University Foundation can receive these assets without incurring income or estate taxes. You can also include OHIO as a beneficiary in your life insurance policy. To make a gift of this type, complete a beneficiary designation form listing The Ohio University Foundation and include the tax identification number of 31-6402269. Please let us know of your plans.

BENEFITS:

- Charitable estate tax deduction
- Exempt from income tax
- Maintain use and control of assets for lifetime



CHARITABLE GIFT ANNUITY

A charitable gift annuity is an agreement between you and The Ohio University Foundation that provides a fixed income payment for your lifetime. The fixed income amount is determined by the value of cash or publicly traded securities you transfer to The Ohio University Foundation and a payment rate based on your age. This gift is easy to establish with The Office of Gift Planning.

BENEFITS:

- Attractive fixed income based on age
- Partially tax-free income
- Charitable income tax deduction
- Partial bypass of capital gains tax
- Income can be deferred

CHARITABLE LEAD TRUST

A charitable lead trust is an irrevocable trust that pays an income stream to The Ohio University Foundation for a period of time and then transfers the remainder to the named beneficiaries (you, family, or other beneficiary). You can make a current gift to The Ohio University Foundation and pass wealth to the next generations with reduced tax liability.

BENEFITS:

- Ohio University immediately benefits from your generosity
- Charitable gift or income tax deduction
- Reduced or eliminated wealth transfer taxes

CHARITABLE REMAINDER TRUST

A charitable remainder trust is an irrevocable tax-exempt trust that provides an income stream to you for a stated term with the remainder transferring to The Ohio University Foundation. The term can be a period of time up to 20 years or based on your lifetime. The minimum income payout rate is 5 percent, and the trust can be funded with cash, publicly traded securities or other marketable assets. A minimum of \$100,000 is recommended to establish a charitable remainder trust.

BENEFITS:

- Deferral and partial bypass of capital gains
- Charitable income tax deduction
- Increased income
- Income can be deferred
- Offers flexibility in financial and estate planning



“It’s not as easy for today’s students to work their way through college without loans or financial assistance. Any way I can help, I will.”

—Patty Huss Cordova, BSed ’63



The 1804 Society, deriving its name from the founding date of Ohio University, was created to honor individuals and families who have documented or created a planned gift with The Ohio University Foundation. Membership is extended to donors who have made planned gifts of any amount. Through charitable giving, the members of the 1804 Society are laying the foundation for future generations, just as the founders laid the bricks that built Ohio University more than 200 years ago. Planned gifts leave an everlasting impression on our students, campus and faculty, and help secure our legacy as an exceptional institution of higher learning.

Ohio University greatly values the loyalty and kindness of the 1804 Society members. Their gifts strengthen the University's ability to fulfill its mission of providing students with the nation's best transformational learning experience.

1804 SOCIETY MEMBER BENEFITS

Member benefits of the 1804 Society include:

- Certificate suitable for framing
- Lapel pin
- Exclusive invitations to campus and regional events
- Donor honor roll listing for those who desire to be included
- Complimentary subscription to the *Perspectives* magazine, which covers the fascinating research, scholarship, and creative activity of Ohio University faculty, staff, and students

The most important reward of being a member of the 1804 Society is the satisfaction of knowing that you have meaningfully contributed to the continued excellence of Ohio University and have made a powerful impact on students.

“When the time came to determine our giving priorities, we included our daughter Alexa in the decision-making process. Long-term she has an important role to play as a trustee, and she is very in tune with the objectives of our trust.”

—Dane, BSC '84, & Nicole Smith





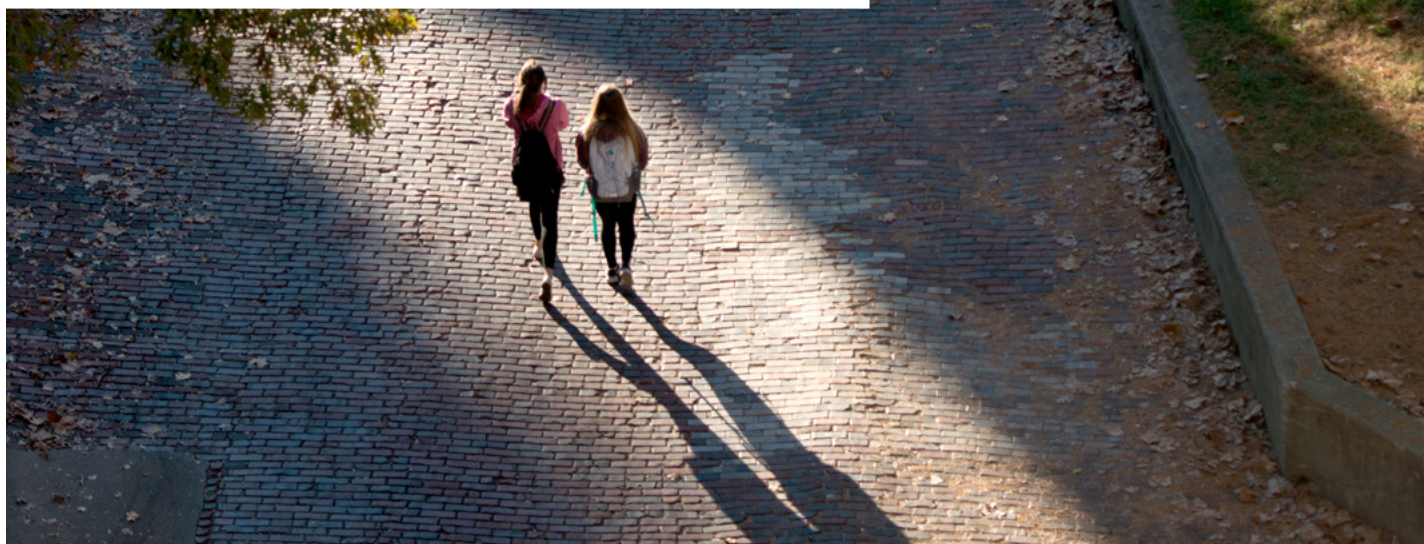
OHIO
UNIVERSITY

ohiolegacy.org

HOW YOU CAN MAKE A DIFFERENCE ...

Contact us by phone or email today to ...

- ... Discuss which planned gift vehicle is best for you
- ... Request a personalized gift illustration
- ... Let us know if you have included The Ohio University Foundation in your estate plans
- ... Join the 1804 Society



CONTACT US

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