



UNIVERSITY OF WYOMING  
FOUNDATION

## MAXIMIZING THE IMPACT OF YOUR PLANNED GIFT

Thank you for your interest in making a planned gift to support the University of Wyoming. Whether you have chosen to make a simple bequest from your estate or trust, to designate a portion of your retirement account, or to make a gift that will have a lifetime return of income, your gift can become a lasting legacy that is tailored to your specific charitable goals.

## CREATING AN ENDOWED FUND

Gifts of \$25,000 or more can be used to create a named and designated endowment fund that will produce an annual payout to benefit the university for generations to come. When a gift is endowed, or made permanent, the principle gift amount is invested along with other endowed funds according to the UW Foundation's investment strategy. These types of gifts have an annual distribution that is transferred from the UW Foundation to the University of Wyoming for the benefit of the department or college of your choice to be used in a manner that you decide. The annual distribution is approximately 4%. The lifetime investment strategy of an endowment is to maintain the time-value of the original distribution amount to keep pace with inflation. Thus, the impact of your gift will stay the same, if not grow, in perpetuity.

Each endowed fund has a permanent account and an expendable account. The permanent account is as it sounds—the principle that is invested in perpetuity. The expendable account is what is managed by the department or college of your choice that receives the annual distribution from the permanent account.

For example, a gift of \$50,000 can be named and designated to support scholarships in the Math department in the College of Arts and Sciences for math majors who are also Wyoming residents. After the one-year waiting period, distributions will be made annually from the permanent endowment account to the expendable endowment account of approximately 4% (\$2,000) for scholarship awards. This 4% annual distribution will grow over time so that the fund has the same impact as the original \$2,000 for generations to come.

## SEEING YOUR LEGACY GIFT IN ACTION DURING YOUR LIFETIME

By making an estate gift to benefit UW, you are making an impact leaving a legacy that your family will be proud of for generations to come. However, a traditional estate gift does not bear fruit until after you are gone. If you choose, you can begin making annual gifts to the expendable endowment account now to see your fund in action during your lifetime. By doing this, you can see the impact you are making and hear from the students you are helping, and you can make changes to your gift designation if the fund is not fulfilling your intended goal.

## TAX EFFICIENT WAYS TO MAKE GIFTS TO YOUR FUND

**Gift of securities held more than 1 year:** When long-term capital gain assets are donated to a charity, the donor can claim an income tax deduction for the full market value of the donated asset and avoid the capital gain on the asset's appreciation. For example, Mountain Fuel Supply (now Questar) stock purchased in 1978 has split multiple times and has grown substantially. Instead of selling the stock and donating the proceeds (which would incur substantial capital gains for which the donor would be taxed), you can transfer that stock to the UW Foundation, and the proceeds from our sale will go into your fund.

**Qualified charitable distribution from your IRA:** Donors aged at least 70.5 can make distributions from their IRA to a charity in a non-tax event—meaning that the IRA owner will not recognize the income nor will they be able to claim a charitable deduction. These distributions count as part of your required minimum distribution. The most important part of making this kind of gift is that the transfer has to come directly from your IRA custodian. Also, each person is capped at \$100,000 (aggregate of all qualified charitable distributions). Contact your IRA custodian for how they manage this process, as it varies among banks and custodians.

### **Transfer Information:**

Address: University of Wyoming Foundation  
Marian H. Rochelle Gateway Center  
222 S. 22nd Street  
Laramie, WY 82070

Tax ID: 83-0201971

### **UW Brokerage Account Information**

For Securities from ACAT member Firms and DTC Eligible Securities from Non-ACAT Firms:

DTC #2803  
Account # 19-520701

Account Name: University of WY FDN - SHORT-TERM

Contact: Sherry Glanville  
(503) 464-3785

U.S. Bank Institutional Trust & Custody  
555 SW Oak Street 6th Floor, PD-OR-P6TD  
Portland, OR 97204

*Please note that the information in this flyer is not intended as investment, tax, or legal advice.  
Please contact your trusted tax, financial, or legal advisor for such advice before making a gift.*



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