



SAN DIEGO ZOO GLOBAL

LEGACY GIVING

GIFTS OF REAL ESTATE

RESIDENTIAL OR COMMERCIAL RENTAL PROPERTY

If you own rental property (such as apartment buildings or warehouses leased to a commercial tenant) and are nearing retirement, you may be considering a sale. If you desire cash from the sale or want to avoid taxes and receive income for life, transferring a portion of the property to fund a charitable unitrust may be the plan for you.

When the property is sold, a portion of the cash proceeds will fund a unitrust that will pay you variable income for life. You keep the remaining cash from the sale. While there may be some tax due on the cash you receive, the capital gains tax on the property gifted to fund the unitrust is avoided and your charitable deduction may partially, if not fully, offset your bill.

Alternatively, you could gift the entire property to us to fund a charitable gift annuity (CGA). You would avoid capital gains tax and receive fixed income for life.

COMPANY BUILDING OR MANUFACTURING FACILITY

If your business possesses a company building or manufacturing facility that you hope to pass on to family as you near retirement, there is a way for you to possibly transfer your company assets without paying substantial tax. By giving us your company property to fund a charitable gift annuity (CGA), we would provide you with fixed income for life. As part of the strategy, your children could purchase it from us. You receive a charitable tax deduction for your gift and benefit from secure life income.

GIFTS OF LAND AND COMMERCIAL REAL ESTATE

There are a number of ways you can benefit from a gift of residential or commercial real estate. Charitable plans may provide you with a way to sell your property tax-free, increase your income for retirement and benefit from a charitable tax deduction with valuable tax savings.

WHILE BENEFITS WILL VARY BY PLAN, POSSIBLE OPTIONS MAY INCLUDE THE FOLLOWING:

OPTIONS

- Outright gift to the Zoo
- Charitable remainder trust
- Charitable gift annuity
- Gift and sale plan

BENEFITS

- Charitable deduction and tax savings
- Income, charitable deduction and tax savings
- Fixed income, charitable deduction and tax savings
- Cash, charitable deduction and tax savings

