

# UBS Donor Advised Fund

## Giving programs can significantly change lives and communities

When included in an overall wealth management program, the UBS Donor Advised Fund can be part of a strategic approach that helps ensure that your philanthropic passions receive optimal support while providing immediate tax benefits.

Strategic philanthropy, where you see your gifts as a philanthropic investment and expect a certain level of return, is distinct from the more traditional approach to philanthropy where you give without the expectation of specific results. Strategic philanthropy is best achieved with the help of professional advisors who can help you design an appropriate plan for giving. Through planning, your charitable pursuits can become gifts that keep giving on multiple levels.

UBS, the best global philanthropy services provider in 2007,<sup>1</sup> is pleased to announce its own brand of the fastest growing charitable vehicle available for strategic philanthropy—our new donor advised fund (DAF) administered by National Philanthropic Trust (NPT).

## A simple, powerful and highly personal approach to giving

A DAF is a charitable giving vehicle to which you or your family make an irrevocable contribution of personal assets. Any time thereafter, you can recommend grant distributions to charitable organizations.

The UBS Donor Advised Fund provides you with many benefits including the ability to:

- **Contribute a wide range of assets** including cash, appreciated securities, restricted and closely-held stock, limited partnerships, real estate and other tangible assets.
- **Take an immediate federal tax deduction.**<sup>2</sup> Because the UBS Donor Advised Fund is a public charity, not a private foundation, you can receive the maximum tax deduction for your gift.
- **“Donate now. Decide later.”** You have time to define your charitable goals and identify which charities you will ultimately recommend to receive distributions from the UBS DAF without year-end tax pressures.

### Top five reasons why people give

1. Because they are asked
2. Compassion for those in need
3. Personally believe in the cause
4. Affected by the cause
5. Give back to the community

Source: National Philanthropic Trust

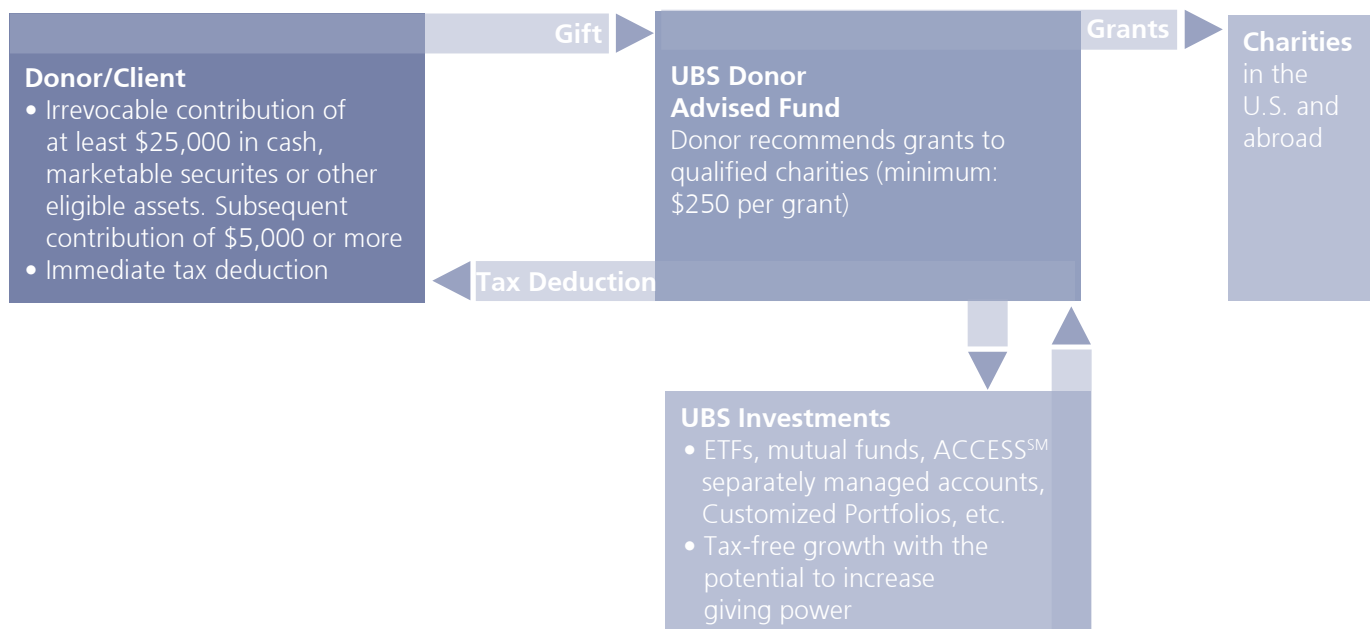
### National Philanthropic Trust

- Provides administrative, operational, grant management, legal and technological expertise to the UBS Donor Advised Fund
- Distributed more than 22,500 grants totaling \$650 million to charities worldwide
- Led by a national board of trustees and professionals with more than 200 years of philanthropic experience

<sup>1</sup> 2007 *EuroMoney* Private Banking Survey.

<sup>2</sup> Rules and regulations regarding tax deductions for charitable giving vary at the state level. UBS is not a tax or legal advisor. Please check with your tax advisor. Tax deductions discussed herein refer specifically to federal taxes. Furthermore, different forms of contributions receive different tax treatment and this should be considered carefully before choosing the form a contribution will take.

## UBS Donor Advised Fund



### Advantages offered by the UBS Donor Advised Fund

#### Focus your energy on giving

The UBS Donor Advised Fund administers your fund, providing you with gift receipts for your taxes and seamlessly processing your contributions and grants to the charities you recommend.

#### Access your donor advised fund 24/7

You can check your donor advised fund account balance, download statements, create a list of favorite charities, recommend grants or research thousands of charities online whenever you wish.

#### Tax-free asset growth

Investment returns may provide the opportunity to increase your giving power.

#### Access to grantmaking expertise to support charities

You have a team of professionals to help you manage your philanthropic interests. Expertise that can help endow a chair at a university, secure naming rights to a new hospital wing or establish a scholarship program at your alma mater. The UBS Donor Advised Fund can also facilitate international grants if the foreign charity meets certain guidelines.

#### Determine how you would like to be recognized

Because the UBS Donor Advised Fund is not a private foundation, you can determine, grant-by-grant, if you want recognition for your gift or if you would prefer to remain anonymous.

#### Personalize your fund

You can name your donor advised fund after your family, company, in memory of someone, for a specific cause or any name that appeals to you.

#### Allow your descendants to advise for generations

Your donor advised fund can exist in perpetuity. You may name your children, grandchildren or family friends to be successor advisers.

### For more information

**Contact** your UBS Financial Advisor

**Call** the UBS Donor Advised Fund  
toll-free 877-277-3191

**Visit us** at [www.ubs.com/donoradvisedfund](http://www.ubs.com/donoradvisedfund)

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