

CHARITABLE BARGAIN SALE BRINGS IMMEDIATE BENEFITS

Clemson University is the direct result of the vision and legacy of Anna Calhoun Clemson and Thomas Green Clemson. When he signed his will on Nov. 6, 1886, the Clemsons' long-awaited vision for establishing a "high seminary of learning" was created. It was also a true testament to the power of planned giving. The Clemsons and others like them had a strong desire to utilize their assets in a way that reflected their own personal values. You have that ability as well.

A GIFT THAT'S A BARGAIN FOR YOU AND A BOOST FOR CLEMSON

Just the name of this type of gift may be confusing, but when its impact is understood, you may find it to be a great tool for supporting Clemson and helping you generate income from the cash received. A charitable bargain sale allows you to make a significant gift to Clemson and its mission.

In a charitable bargain sale, you sell Clemson your property for a price less than fair market value. You receive the cash from the sale and a charitable deduction for the difference between the fair market value of the property and the purchase price. While you may owe some tax on the amount you receive from Clemson, the charitable deduction will probably offset your taxes in the year the gift is made.

SELLING YOUR PROPERTY THAT WILL GIVE YOU INCOME

By selling us your property you also avoid capital gains tax on your charitable gift – allowing you to give more to your remaining heirs. You may opt to reinvest the cash to create more income for your future and for those loved ones you want to gift. A charitable



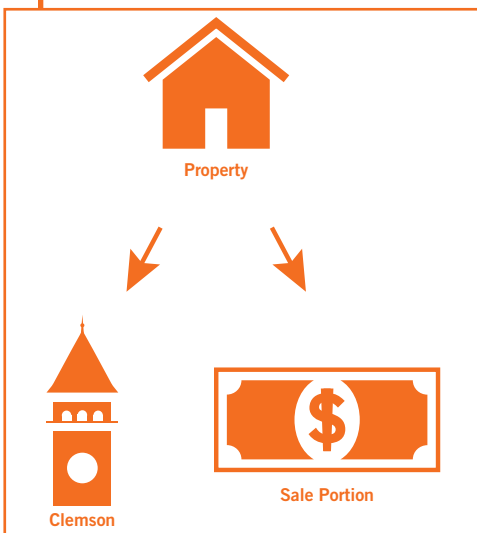
bargain sale can result in an outright gift of cash or may be utilized as a gift in trust that may be designed to pay income for life or a term of years to you.

GIFTS OF MORTGAGED PROPERTY ALSO BENEFIT CLEMSON

Charitable bargain sales can also take shape when you transfer property to Clemson that may be mortgaged – a benefit when you consider you may be relieved of that obligation. While you may owe some tax on the amount you receive from Clemson, the charitable deduction will probably offset your taxable gain on your relief of indebtedness in the year the gift is made.

THERE'S NO TIME LIKE THE PRESENT

We would be honored to provide you the information on a charitable bargain sale. A staff member is available to meet with you and your financial and legal advisers if needed. To learn more about creative ways to give to Clemson, visit clemsongiving.org or call 864-656-0663. We are equipped to discuss various ways for you to give to Clemson that satisfy your personal financial objectives and support the life-changing educational experience for Clemson students today, tomorrow and forever.



This information is not intended to provide legal or accounting advice, or to address specific situations. Please consult with your legal or tax adviser.

Clemson University Foundation Inc., EIN: 57-0426335



ClemsonForward will position Clemson for the next 50 years and make an impact on real issues facing the people of our state and nation. Clemson Forever supports the goals of ClemsonForward through its unrelenting mission to strengthen the University by building a solid financial base of private giving, providing exemplary stewardship of those gifts and clearly communicating to donors the impact of their gift and the gratitude of the Clemson Family.

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