

## *To Make a Gift*

### *By Cheque*

Please send a cheque made out to "The Columbia UK Fund" and payable in pounds sterling to:

Eileen Flood  
Administrator  
Columbia UK Fund  
19 Norcott Road  
London N16 7EJ

Be sure to include a Gift Aid Declaration Form and let us know which part of the University you want to support.

### *By Wire Transfer*

Please contact:  
Columbia's Office of Gift Planning  
[gift.planning@columbia.edu](mailto:gift.planning@columbia.edu)  
001-212-851-7989

### *For More Details*

Lenia Chaves  
Office of Gift Planning  
Columbia Alumni Center  
622 West 113th Street, MC 4518  
New York, NY 10025  
Tel: 212-851-7473  
Email: [lc15@columbia.edu](mailto:lc15@columbia.edu)

*Announcing...*

## *the* COLUMBIA UK FUND

*Support Columbia University*

*Contribute to Teaching, Research, and Public  
Service Programs with Worldwide Impact*

*Gain UK Tax Benefits*



## *Support a Great University, Reduce Your Taxes*

Columbia University is one of the world's great research universities, a global center for teaching, discovery, and expert problem-solving. Now, through the Columbia UK Fund, alumni and friends in the United Kingdom can gain tax benefits while supporting Columbia's mission.

The University has created the Columbia UK Fund, a UK charity, to receive gifts from alumni and friends in the United Kingdom.

UK taxpayers benefit because gifts to the Fund are eligible for Gift Aid relief that increases their philanthropic impact.

To take an example, suppose a UK basic-rate taxpayer wants to give £100 to the Columbia UK Fund. The Gift Aid Scheme allows you to do so at a cost of only £78. The cost for a UK higher-rate taxpayer will be even less: £60!

Those who pay both UK and US income taxes benefit as well: that same gift is treated as a charitable donation for US tax purposes, and it can be claimed as a deduction against US income.

## **If You Pay Taxes in the United Kingdom**

When you make a gift to the Columbia UK Fund, just complete a Gift Aid Declaration Form. Your donation will be treated as though income tax had been deducted from the gift at the basic rate—and Columbia gets to reclaim the value of that deduction from HM Revenue and Customs. For example, if you give £100, the Fund can also collect £28 in Gift Aid relief.

If you're a higher-rate taxpayer, you can also reclaim 20 percent of the grossed-up value of the gift by including details on your tax return.

## **If You Pay Taxes in Both the United Kingdom and United States**

Because they're subject to two systems of taxation, Americans who live in the UK face particular income tax problems with respect to structuring tax-efficient charitable gifts. Now, through the Columbia UK Fund, your gifts can qualify for UK Gift Aid and simultaneously qualify as a deduction against your US taxes.

*The Columbia UK Fund is simultaneously governed by British and American law. Columbia University owns all of the share capital of the Fund and has elected to be treated as a "disregarded entity" for US tax purposes. The Columbia UK Fund is registered as a charity with the Charity Commission and qualifies as a foreign branch of the US-exempt organization.*

