

Creating Futures

UNIVERSITY OF COLORADO ANSCHUTZ MEDICAL CAMPUS



Enterprise Zone Tax Credit and the Anschutz Medical Campus

Yet Another Reason to Support the Anschutz Medical Campus

There are so many reasons to support the groundbreaking work taking place at the University of Colorado Anschutz Medical Campus. Here, our world-class physicians and researchers work side-by-side to accelerate the pace of discovery and application in nearly every disease type. Patients and their families from Colorado and across the globe rely on the top-notch caregivers at the Anschutz Medical Campus to deliver the best possible medical care. And now, thanks to the Enterprise Zone Tax Credit, there is yet another reason to give: a 25 percent Colorado income tax credit.

What is the Enterprise Zone Tax Credit?

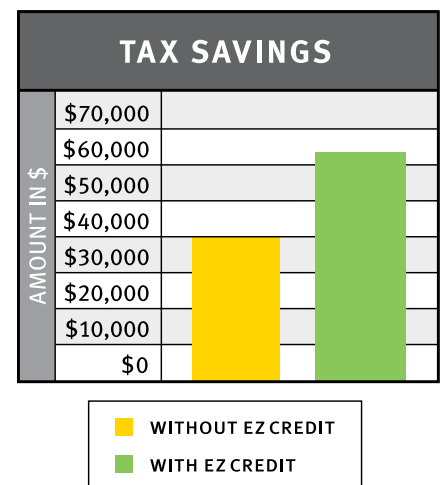
The state of Colorado provides an incentive to encourage job creation in certain areas designated as "Enterprise Zones." The University of Colorado Anschutz Medical Campus in Aurora is part of one of these zones. As a result, donors who make qualifying gifts to the Anschutz Medical Campus through the CU Foundation are eligible to receive an income tax credit of 25 percent of the value of the contribution.

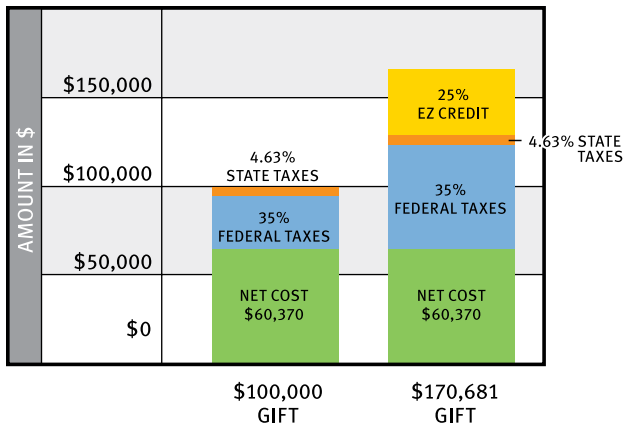
Example:

A donor in the 35 percent federal tax bracket gives a qualifying contribution of \$100,000; the donor's tax benefit would be calculated as follows:

Federal Tax Deduction (35%)	\$35,000
State Tax Deduction (4.63%)	4,630
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Tax Benefit, Regular Contribution	\$39,630
Plus: Enterprise Zone Credit (25%)	\$25,000
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Total Potential Tax Benefits	\$64,630

Donor Tax Benefit: Qualifying contributions entitle the donor to a 25 percent state income tax credit, which is over and above the normal tax benefits of a charitable contribution. A tax credit may be used to directly offset any state income tax that you may owe.





Consult Your Tax Advisor

The information represented in this document is of a general nature and should not be construed as legal, accounting or tax advice. This material may not be applicable or suitable for the reader's specific circumstances and could require consideration of other tax and non-tax factors. Prospective donors should always consult an appropriate tax advisor prior to taking any action based on this information.

A Larger Gift at No Extra Cost

The Enterprise Zone Tax Credit can help donors stretch to make a larger gift than they thought possible. In both cases (see chart at right), the net cost to the donor is the same...but with the Enterprise Zone Credit, the actual contribution the University of Colorado receives is 71 percent larger.

Gift Amount	\$100,000
State Tax Benefit	4,630
Federal Tax Benefit	35,000
Net Cost	\$60,370

Gift Amount	\$170,681
EZ Credit	42,670
State Tax Benefit	7,903
Federal Tax Benefit	59,738
Net Cost	\$60,370

How to Make a Gift

Cash gifts that are made by an individual donor to selected programs on the Anschutz Medical Campus will receive the 25 percent state income tax credit for contributions ranging from \$10,000 to \$400,000. That's a tax credit of \$2,500 to \$100,000. (Please note that in-kind gifts, including contributions made with securities, also qualify for a 12.5 percent state tax credit.)

To receive your 25 percent state income tax credit through the Qualified Enterprise Zone Contribution program, please follow these simple steps:

1) After determining the program you wish to support, make the check payable to ACED (Adams County Economic Development), the State Administrator of the Contribution program, and send it to:

University of Colorado Foundation
4740 Walnut Street
Boulder, CO 80301
ATTN: Kathy Liljenberg

Please be sure to indicate the University of Colorado Foundation program to which you are designating your gift, either in the memo credit or in a separate letter with your check.

2) After the contribution is processed by ACED for state tax credit purposes, the CU Foundation will send to you a completed Department of Revenue form DR0075. The form will need to be attached to your Colorado Income Tax return when it is submitted.

Because your gift will be handled by ACED, the process may take a bit longer than is customary. Many thanks for your generous support!

To learn more about the Enterprise Zone Tax Credit contact:

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Foundation