Make a unique investment at Colby College with a gift of complex assets

A gift of complex business interest can help you:

- Save on capital gains taxes
- Maximize your impact
- Receive a tax deduction based on current value
- Transition business interests when the timing is right

Discover how you can expand your impact and support future generations of Colby students.

Colby | DARE NORTHWARD

With the right planning, your business interests can support Colby in a tax-efficient, purposeful way—while contributing to a legacy that endures.

Gifts of complex assets are a powerful way to support Colby College while aligning your charitable giving with your personal and professional legacy. These gifts often represent the culmination of a donor's life's work—closely held business interests, intellectual property, or specialized investments—and can have a lasting impact on the College's mission.

Gifts of Complex Assets Include:

Initial Public Offerings (IPOs)	Proceeds from the first public offering of a company's public stock, often held by founders or early investors.
Privately held business shares	Ownership interests in a business such as an LLC or Partnership that is not publicly traded
Carried interest	Shares of profits a partner receives from a private investment fund for managing the investment
Illiquid securities	Other securities that are illiquid for any reason, such as alternative investments or restricted investments
Intellectual property	Trademarks, copyrights, or patents that the donor holds over a creative work or invention

Simple steps to make your gift:

- **Due Diligence**—Colby staff will review the situation and documents (e.g., articles of incorporation, share agreements, or bylaws) to evaluate the structure and timing of your gift.
- **Qualified Appraisal**—Your gift is valued based on an independent appraisal at the time of the donation, not the eventual sale.
- **Liquidation**—Like any business owner, Colby must understand when the asset will be converted into cash to fulfill the gift.

The impact of your gift:

Your gift provides essential resources to sustain and strengthen the Colby College mission, meet unforeseen challenges, and plan for the future. By taking advantage of this tax-friendly giving method, you can lead the way and inspire others in the Colby community to consider giving this asset to Colby.

COLBY LEGACY SOCIETY
LIVE YOUR TRUTH LEAVE YOUR MARK

The Colby Legacy Society honors those who have arranged a planned gift for Colby College and helps connect them to the College with invitations to events and other opportunities. Anonymous members are welcomed.

We're here to help

The Office of Gift Planning is pleased to provide you and your advisors with information on making a gift of complex assets and other planned gifts.

Contact us at **207-859-4370** or **giftplanning@colby.edu**, or visit **giftplanning.colby.edu.**

We look forward to hearing from you!

Today. Tomorrow. *Always.* Colby | DARE NORTHWARD