These assets may have significant value, which can be severely diminished for heirs by estate and/or income tax. If you name Columbia as the primary or co-beneficiary of an asset, your estate will receive a charitable estate tax deduction.

**Benefits to You and Columbia**

You will become a member of the 1754 Society, an honorary society for those who have made planned gifts to Columbia. After your death or the death of the primary beneficiary, the funds will be transferred to Columbia and applied to the purpose you designate.

Interested in learning more about making a planned gift? Contact Lisa Yeh, Vice Dean for External Relations and Development, at 212-854-5359 or ly2019@gsb.columbia.edu.