

Your Gift Planning Office

...your partner in smart charitable planning.

Gift Planning
at Washington State University

509-335-7883 or 800-448-2978

gpooffice@wsu.edu

foundation.wsu.edu/giftplanning

OUR MISSION: MEETING YOUR GOALS

The Washington State University Foundation Gift Planning team assists WSU alumni and friends in creating gift plans to facilitate your personal and philanthropic goals.

OUR PROGRAM

We can help you maximize your support for WSU's work and priorities through a planned gift in ways that may enable you to receive significant tax and financial benefits.

The Gift Planning team confidentially assists you and your advisors in determining gift plans that best suit your charitable interests, family needs, and financial situation. We help with stock transfers, provide sample Will, beneficiary, or trust language, and draft gift use agreements and charitable gift annuity agreements. Our office bears the cost of drafting trusts where the WSU Foundation is to be the trustee.

MANY GIVING OPTIONS

GIFTS OF STOCK—Giving stock is one of the many ways you can combine your personal and philanthropic goals. Gifts of long-term appreciated stock offer you tax savings twice. You may avoid paying capital gains tax on the increase in value of your stock, plus receive a tax deduction for the full fair market value of the stock as of the date of your gift. Stocks that have decreased below their cost basis should be sold and a charitable gift made from the cash proceeds, allowing a double tax advantage—one for the capital loss and one for the charitable gift.

INCOME-PRODUCING GIFT PLANS—You will be satisfied in knowing that you have made a sound financial plan for yourself and your family while helping WSU create a future full of promise, innovation, and excellence. Each of these gift plans provides important tax benefits.

- **CHARITABLE GIFT ANNUITY**—Make a gift of cash or securities and receive reliable income for life. One-life rates range from 5.1 percent to 9.0 percent for individuals ages 70 through 90. Two-life rates are slightly lower.
- **CHARITABLE REMAINDER TRUST**—Irrevocably transfer assets, e.g. cash, securities, or real estate, into a trust for yourself or for others. Receive income from the trust for a specified period or for life.
- **CHARITABLE LEAD TRUST**—Provide WSU with annual income from a donated asset for a set term of years. At the end of the term, the principle passes to the donor's family with the advantage of reduced estate or gift taxes.

DONOR ADVISED FUND—Ideal for the donor with multiple charitable interests, this gift allows you to establish a fund with the WSU Foundation from which future grants will be made to WSU and can be made to other qualified charities.

RETAINED LIFE ESTATE—An especially effective gift if you are age 75 or older and want to simplify administration of your estate and take a current charitable income tax deduction. You can donate your residence, farm, or vacation home to the Washington State University Foundation while retaining lifetime use of your property.

GIFTS FOR THE FUTURE THROUGH YOUR WILL—Estate gifts are among WSU's largest sources of private support. In fact, more than one-third of WSU's endowment, valued at more than \$400 million as of June 30, 2016, has come from estate gifts. After providing for family and other loved ones, you may include a gift to the WSU Foundation in your estate plan to continue your annual gift in perpetuity or to make a special gift not possible during your lifetime. This can be accomplished through a gift in a Will or Living Trust or as a beneficiary designation on life insurance, IRAs, qualified retirement plans, etc. Sample language for bequests and beneficiary designations can be found on our website at foundation.wsu.edu/giftplanning.



WASHINGTON STATE
UNIVERSITY
FOUNDATION

SCOPE OF THE WSU FOUNDATION GIFT PLANNING PROGRAM

- 52 Charitable Remainder Trusts valued at more than \$23.9 million (Trustee of Charitable Remainder Trusts since 1983)
- 123 Charitable Gift Annuities valued at more than \$9.1 million
- 2 Retained Life Estates
- 1 Charitable Lead Trust
- 1,900+ Legacy Associates—alumni and friends who are including WSU in their estate plans

Let's Chat!

YOUR WSU FOUNDATION GIFT PLANNING TEAM

With more than 64 years of combined experience in gift planning, our team is here to help, every step of the way.



Michael Connell ('85)

Director of Gift Planning
Pullman
509-335-5865
connell@wsu.edu



Liz Ryan ('90), JD

Associate Director of Gift Planning
Seattle
206-770-6062
lizryan@wsu.edu



Theresa Boyer, CSPG

Associate Director of Gift Planning
Spokane
509-358-7584
theresa.boyer@wsu.edu



Dawn Gauthier

Gift Planning Specialist
Pullman
509-335-7883
1-800-448-2978
dgauthier@wsu.edu



Gayle Ogden, JD

Associate Director of Gift Planning
Seattle
360-202-9437
gayle_ogden@wsu.edu

The information contained in this publication is not intended to be interpreted or relied upon as legal, tax, or financial advice. The WSU Foundation does not engage in the marketing of services pertaining to individualized advice about estate distribution documents. Before entering into a planned gift with any charity, the donor should seek professional legal, tax, and financial advice. This information cannot be relied upon as professional advice adequate in scope and content to avoid the imposition of penalties under the Internal Revenue Code. Information about the WSU Foundation and its management policies for all types of gifts can be found at foundation.wsu.edu/about.