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CREATE YOUR LEGACY
AT STANFORD

STANFORD UNIVERSITY
OFFICE OF PLANNED GIVING
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CHARITABLE ESTATE PLANNING & TAX TIPS • FALL 2011

Remember STANFORD

Creating a Legacy

TAX TIPS

Easing the Tax Burden of Your 2011 Required Minimum IRA Distribution

If you would like to make a gift to Stanford this year and are age 70½ or older, you may distribute up to \$100,000 from an IRA directly to Stanford. This distribution counts toward your IRA's Required Minimum Distribution for 2011 and will not be treated as taxable income for 2011. Please note that under current law, this option will expire on December 31, 2011. Visit our website, plannedgiving.stanford.edu, to find out more about this type of gift, or call our office at 800.227.8977, ext. 54358.

Important Deadlines for 2011 Tax Deductions

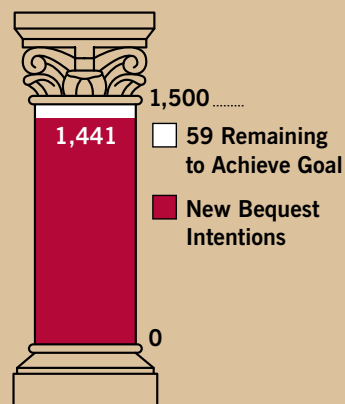
Please note: Because December 31, 2011, is a Saturday, Stanford recommends making year-end gifts early this year.

- **Credit card gifts** must be charged to the credit card no later than December 31, 2011. Credit card gifts made by phone and those sent by mail or fax must be charged by 10 a.m. PST on that day; online gifts, up to 11:59 p.m. PST.
- **Gifts made by check or securities** that are sent via U.S. mail to Stanford must be postmarked by December 31. For those sent by private delivery service such as FedEx, the check or securities should be *delivered* by December 30.
- **Gifts of securities through a brokerage account** must be received by December 31, 2011. Stanford recommends that donors check with their brokers by December 1 to ensure timely processing.

QUESTIONS?

CONTACT	Office of Planned Giving	Development Services
TOLL-FREE	800.227.8977, ext. 54358	866.543.0243
INTERNATIONAL	001.650.725.4358	001.650.725.4360
FAX	650.723.6570	650.723.0020
E-MAIL	rememberstanford@stanford.edu	development-services@lists.stanford.edu

STANFORD CHALLENGE BEQUEST INTENTIONS GOAL



Throughout The Stanford Challenge campaign, the university has sought to raise awareness of the importance of bequests. We have a goal of recording 1,500 new bequest intentions by December 31, 2011.

As we enter the final months of the campaign, 1,441 alumni and friends have notified Stanford of their bequest intentions (as of August 31, 2011). Each represents a future scholarship, research fund, or other gift that will have a valuable impact at Stanford.

If you are thinking about making a bequest or would like to let us know about your existing plans, please contact the Office of Planned Giving at 800.227.8977, ext. 54358, or return the attached reply form. There is no obligation involved. Any bequest intention, no matter the size, qualifies you for membership in the Founding Grant Society and helps us reach The Stanford Challenge finish line.



Remember STANFORD

CHARITABLE
ESTATE
PLANNING &
TAX TIPS

FALL
2011

Creating a Legacy



MEREDITH A. KUNZ

Harriet Coulson, '48, MA '55, turned to Cort Van Rensselaer, '44, MBA '48, for advice about establishing a Stanford charitable remainder trust, and she's never looked back.

A Big Move: From Homeowner to Philanthropist

Harriet Coulson, '48, MA '55, was concerned about selling her house. After 30 years, the value of her property in Portola Valley, California, had gone up enormously. She felt ready to move on, but she knew that selling her home to go into a retirement community could trigger a huge tax bill.

That was before Coulson had a fortuitous cup of coffee one Sunday after church with her friends Jean and Cort Van Rensselaer, '44, MBA '48. The Van Rensselaers were just about to leave their house for a nearby retirement community. While discussing retirement planning, Cort told Coulson about one of the best decisions he'd ever made: his Stanford charitable remainder trusts (CRTs).

A veteran of Hewlett-Packard since the time David Packard hired him as a student, Van Rensselaer had been inspired by the Hewlett and Packard families' generosity to Stanford—and had wound up with highly appreciated HP stock. After considerable study, he and his wife had created three Stanford CRTs in the 1990s.

"It was a way of helping Stanford while helping ourselves," he said.

In establishing the trusts, the Van Rensselaers earned an income tax deduction, were not subject to capital gains tax on the sale of the stock, and began receiving quarterly income payments for life. Now it was 2005, and they were heading to a new retirement home feeling secure, knowing that when the trusts terminate, Stanford will receive the remaining assets.

Coulson, a retired Palo Alto middle school teacher, hadn't considered a CRT. But perhaps, she thought, it could be the key to taking advantage of her house's value.



(CONTINUED ON NEXT PAGE)

After discussing it with Van Rensselaer and Stanford's planned giving staff, Coulson decided to fund a CRT at Stanford with a partial interest in her home. When the property was later sold, the portion of the sale proceeds in the CRT was then invested in one of Stanford's trust investment options, managed by the Stanford Management Company. Coulson's share of the proceeds allowed her to secure a spot at the same retirement community as the Van Rensselaers and put away a nest egg. Creating the charitable trust eased her tax burden and also provides her with quarterly income that, Coulson happily reports, covers her expenses at the retirement community.

"I've never regretted my decision," she says now. She knows her trust is in good hands: It's managed by the same people who oversee the university's endowment. "The Stanford Management Company is one of the best in the country," Coulson added.

Although Jean Van Rensselaer passed away in April, Cort maintains an active lifestyle; he loves snow and waterskiing, and plans to cruise the St. Lawrence River this fall. Similarly, retirement hasn't slowed down Coulson. A veteran world traveler, she recently visited Montana's Flathead Lake.

Both share a sense of pride that their gifts will help Stanford students. Van Rensselaer's gifts will support graduate fellowships in engineering and business, undergraduate scholarships, and the Hoover Institution. His family's bond with Stanford lives on: His daughter, Amy Van Rensselaer Scrivner, '80, is also an alumna, and his granddaughters, Karen Scrivner, '13, and Sara Van Rensselaer, '15, are current students.

Coulson's late brother, Carl, '47, and her niece, Nancy Coulson Warrington, '77, also earned undergraduate degrees at Stanford. Now, with her gift, Coulson would like to make their experience a reality for others, too. Her trust will establish an endowed fund for scholarships for Stanford undergraduates.

"We need to make a Stanford education possible for more students," she says.

Meanwhile, helping students has opened up new possibilities for her. 🍷

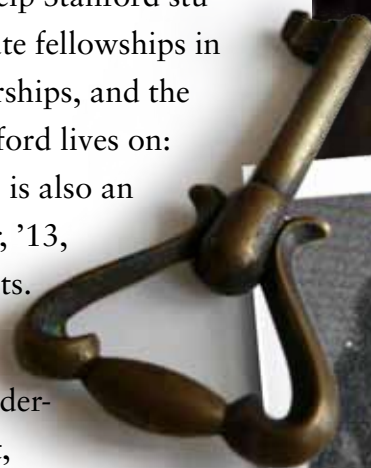


Good Counsel

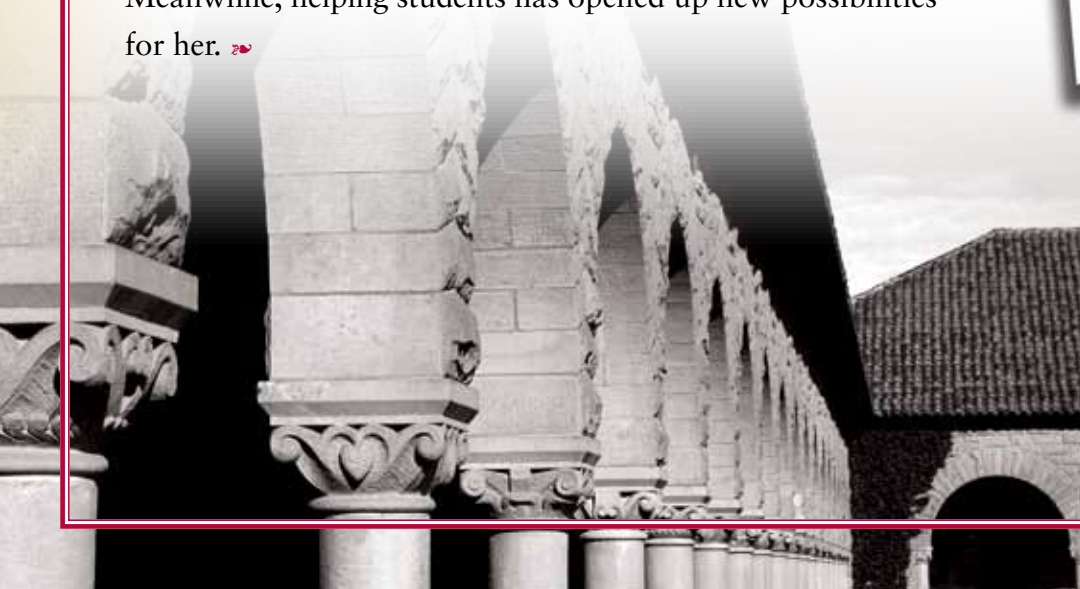
BY KARA D. WERTHEIMER
DEPUTY DIRECTOR OF PLANNED GIVING,
STANFORD UNIVERSITY

An Important Decision: Choosing a Trustee

When creating a charitable remainder trust, choosing a trustee is an important decision. The trustee is the one who will:



Harriet Coulson, in the 1948 Stanford Quad



- Calculate payments, according to the trust's terms
- Ensure payments are made in a timely manner, following the schedule provided in the trust agreement
- Invest the trust assets
- File the trust's tax returns and provide the income beneficiary(ies) with their tax information from the trust

You have many options for naming a trustee, including yourself, a trusted friend, a professional advisor, a financial institution, or a charity. If your trust meets certain parameters, you may choose to have Stanford serve as your trustee, as did Jean and Cort Van Rensselaer, '44, MBA '48, and Harriet Coulson, '48, MA '55 [feature story].

Naming Stanford as your trustee offers these advantages:

- Your trust will be invested by the Stanford Management

Company, which oversees the investment of the university's endowment.

- Your trust assets may be invested with the university's endowment itself or in one of three other carefully managed portfolios.
- Stanford does not charge a trustee fee (there is a small cost to help cover some of the administration and investment expenses).
- Stanford will handle the trust's administrative needs.

Charitable remainder trusts can be a wonderful way to provide income to yourself or others and to make a gift to benefit the charities that are important to you. If you would like to learn more about creating a charitable remainder trust or the possibility of Stanford serving as trustee of a charitable remainder trust, please contact us. 📞



L. A. CICERO / STANFORD NEWS SERVICE

Recent Estate Gifts

Stanford is grateful to the generous alumni and friends who have remembered the university in their estate plans. These gifts make a difference across campus. The following is a sampling of recent estate gifts:

ERIC ALTREE, '61, left a \$1,000 unrestricted bequest to the university.

DOREEN CROFT, '49, left a portion of her estate to create a charitable remainder trust for the benefit of one person, paying her income for life. Upon the death of the income beneficiary, the remainder will be distributed to Stanford and added to the Doreen Foo Croft Fund, which provides scholarships for undergraduates.

FRANKIE E. DALZIEL, a friend of the university, named the School of Medicine as a beneficiary of a charitable remainder unitrust, directing a gift totaling approximately \$86,000 to the Division of Hematology.

HELEN AND FRANK DANIS, '35, made an unrestricted bequest of approximately \$25,000 to the university.

DONALD D. MARSDEN, MBA '47, bequeathed an unrestricted gift of \$2,500 to the university.

COURTNEY PADDOCK, '50, provided for Stanford in her trust, resulting in an unrestricted gift of approximately \$30,000.

ELEANOR L. ROBERTS, a friend of the university, left more than \$660,000 to the Hoover Institution. Her mother, B. Ruth Roberts, had named Hoover as one of the remainder beneficiaries of a charitable remainder annuity trust. Their combined gifts totaled nearly \$1.2 million.

ROBERT GIBBS SELLERS, JR., '74, MS '77, left more than \$120,000 to the Friends of Hopkins Marine Station.

ALBERT SHANSKY, '47, made bequests to the departments of psychiatry and athletics totaling more than \$380,000.

CARL E. SPERRY, '51, MBA '56, left \$10,000 to the Graduate School of Business.

MARY T. AND CARL A. VALENTINE, '29, divided their bequests of nearly \$8 million between the Carl A. and Mary T. Valentine Athletic Scholarship Fund and the Carl A. and Mary T. Valentine Undergraduate Scholarship Fund.

LORRAINE AND HERMAN WEISS, friends of the university, left more than \$200,000 to the School of Medicine for kidney research.



STEVE CASTILLO

James, '64, MS '65, and Marsha Kawakami, and Norma and Setsuo Dairiki, '42, at the Founding Grant Society Luncheon, April 5, 2011.

I Remember Stanford

Please send me information about:

- Making a bequest to Stanford.
- Making a life income gift (e.g., charitable remainder unitrust, charitable gift annuity) to Stanford.
- Making a gift of real estate to Stanford.

I have remembered Stanford in my estate plans as follows:

- I/We have named Stanford University as a beneficiary of a will or living trust.
- I/We have named Stanford University as a beneficiary in one or more of the following:
 - IRA, pension, or other retirement account [e.g., 401(k) or 403(b) plans]
 - Charitable remainder trust
 - Life insurance policy
 - Other (please specify): _____

Approximate amount of gift (optional): _____

I have remembered Stanford in my estate plans as described above, and I wish to join the Founding Grant Society. I understand gifts to Stanford that are highly contingent in nature (i.e., where it is unlikely that the university will ever actually receive anything) do not qualify for membership in the Founding Grant Society.

Recognition options for the Founding Grant Society:

- Please list my/our name(s) in Founding Grant Society honor roll listings as shown below.
- Please do not include my/our name(s) in Founding Grant Society honor roll listings.

SIGNED

NAME(S) (PLEASE PRINT)

ADDRESS

CITY STATE

ZIP CODE

PHONE

E-MAIL (OPTIONAL)

Contact the Office of Planned Giving

Toll-free: 800.227.8977, ext. 54358 (USA)

International: 001.650.725.4358

Fax: 650.723.6570 / E-mail: rememberstanford@stanford.edu

Web site: rememberstanford.stanford.edu

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