MINNESOTA LAW REUNION 2020

Celebrate your reunion with a planned gift!

Legacy gifts are essential to the development and success of Minnesota Law. It is more than just a donation—it’s a lifelong statement of support, and a way to commemorate your time at the Law School. As you celebrate your reunion, please consider marking the occasion by investing in the future of Minnesota Law.

Creating a planned gift in honor of your reunion has the added benefit of helping your class achieve its fundraising goals and compete for reunion cup Participation and Generosity Trophies—a tradition that blends class pride with friendly competition to see which class can raise the most money for their alma mater during their reunion year. All documented planned gifts count toward these goals.

The 1888 Society

If you choose to include Minnesota Law in your estate plans, we hope you will let us know about your gift. By sharing your plans, you have the option to be recognized in the Law School’s 1888 Society, which honors planned giving donors for their support. We appreciate the opportunity to say thank you and welcome you as a member of this Society.

For more information, please contact David Jensen at dljensen@umn.edu or 612-625-2060.
PLANNED GIVING OPPORTUNITIES
AT MINNESOTA LAW

Bequests
Including Minnesota Law in your will or living trust is a simple, revocable way to ensure the future of the Law School, adding to the legacy of lawyer-leaders that have come before you. Bequests may be designated to the fund or area at Minnesota Law you feel most passionately about, or can be left unrestricted and put to use where needed most.

Sample Bequest Language
I give [the sum, percentage, or description of property] to the University of Minnesota Foundation, Minneapolis, Minnesota, to be used for the benefit of the University of Minnesota Law School.

Name: University of Minnesota Foundation
Address: 200 Oak St. SE, Suite 500, Minneapolis, MN 55455
UMF Federal Tax ID number: 41-6042488

Beneficiary Designations
Naming Minnesota Law as a beneficiary of your retirement assets is a tax-advantaged way to support the fund or program at Minnesota Law that is most meaningful to you. By designating a nonprofit as beneficiary, you maximize the value of your gift and avoid tax that would otherwise be owed by your loved ones.

Appreciated Assets
Giving appreciated stock or mutual funds is an efficient way to realize a charitable tax deduction, avoid capital gains tax and make a contribution to Minnesota Law. See below for an example.

<table>
<thead>
<tr>
<th>Cash</th>
<th>Appreciated Stock</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fair Market Value</td>
<td>$10,000</td>
</tr>
<tr>
<td>Capital gains tax saved (15%)</td>
<td>$0</td>
</tr>
<tr>
<td>Income taxes saved (24%)</td>
<td>$2,400</td>
</tr>
<tr>
<td>After-tax “cost” of gift</td>
<td>$7,600</td>
</tr>
</tbody>
</table>

*Stock with a $2,000 basis and $8,000 in capital gain.

IRA Charitable Gifts
If you are 70 1/2 or older, you can make a tax-free distribution from an IRA of up to $100,000 each year to benefit Minnesota Law. Distributions must be sent directly to the University of Minnesota Foundation from your IRA administrator and will count toward your required minimum distribution. An IRA Charitable Gift is a great way to make your reunion gift.

For more information on how to make a planned gift for your reunion, please contact David Jensen at dljensen@umn.edu or 612-625-2060.