



“Planned giving is our opportunity to give the next generation the same outstanding legal education we had.”

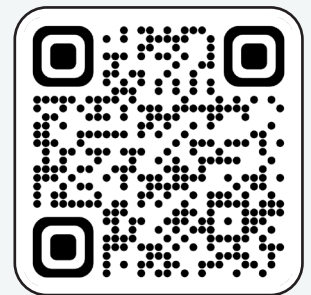
Thomas M. Lamberti '57

Harvard Law School Planned Giving

A Lasting Legacy

At Harvard Law School, supporting the core needs of our vibrant educational community and providing our students with financial aid are among our highest priorities. As part of this commitment, we are pleased to introduce planned giving opportunities.

Planned giving is charitable, financial, and tax planning that allows you to make a gift to the Law School while also addressing your own financial and estate planning needs.



Learn More

Planned gifts include:

- **Securities and mutual funds** that may reduce your capital gains taxes
- **Life income gifts, such as charitable gift annuities and charitable remainder trusts**, that pay you an income during your lifetime while generating a current income tax deduction
- **Testamentary gifts** that preserve access to principal while enabling you to make a gift to HLS
- **Gifts from retirement plan assets** that can reduce your income tax and taxes your heirs might have to pay
- **Charitable lead trusts** that pay an annual amount to HLS and then distribute to heirs at a reduced transfer tax cost

A well-planned gift creates benefits for you and your heirs and a lasting legacy at Harvard Law School.

hls.harvard.edu/plannedgiving



Bequests, Trusts, and IRAs

Make a gift to Harvard Law School while maintaining control over your estate during your lifetime

Testamentary gifts by will, inclusion in trusts, and beneficiary designation in IRAs provide important support for the Law School and ensure its long-term financial strength and ability to lead in the research, practice, and teaching of law.

Wills and trusts

You can include the school in your will or trust for a specific amount or for a percentage of your residuary estate.

If you would like to include Harvard Law School in your will or trust, we recommend using the following language:

I give (___ dollars/ ___ percentage or all of the residue of my estate) to the President and Fellows of Harvard College, a Massachusetts educational, charitable corporation, for the benefit of Harvard Law School and to be used for [the Annual Fund, general and unrestricted purposes, or for an endowment fund to support a specific area].

IRAs

The best way to name Harvard Law School as a beneficiary is to state a specific percentage of the IRA account you would like to direct to the school. Your IRA beneficiary designation form functions much like a bequest or trust designation and has the added benefit of flowing outside of your estate directly to the school. It is not subject to estate tax.

To include the school as a beneficiary of your IRA, please designate a specific percentage for:

Harvard Law School
Cambridge, MA 01238
Attn: HLS Donor Services Development and Alumni Relations

You can also make direct outright and tax-free gifts up to \$108,000 annually from your IRA to the Law School if you are at least 70.5 years of age. These gifts can qualify as part of your annual required minimum distribution. You may also now transfer \$54,000 as a one-time gift for a charitable gift annuity.

I support Harvard Law School because I believe it contributes to the strength of, and respect for, the rule of law in our democracy. It is critically important to provide future generations with the tools to be good leaders and citizens. A contribution to HLS from an IRA is a savvy way to make use of an asset otherwise burdened with an income tax obligation—a win-win for the donor and the school.

Carolyn C. Clark, LL.B. '68

Advantages of Bequests, Trusts, and IRAs

Ensure the long-term success of the school

Maintain control over your estate during your lifetime and direct its distribution posthumously

Bequests, trusts, and IRAs can be modified at any time during your lifetime

For more information, please contact Charlize S. Gordy, Director of Planned Giving, at 617-496-9265 or plannedgiving@law.harvard.edu.

hls.harvard.edu/types-of-planned-gifts

