



“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](https://hls.harvard.edu/plannedgiving)





“Coming from a blue-collar family and as the first in my family to graduate college, my path to HLS was enabled by the generosity of donors who made a life-changing scholarship possible. That opened the door to a 50+ year career in government service and private practice in environmental protection and natural resource stewardship. Looking back, I’m grateful; looking to the future, I’m honored to have the privilege to pay it forward. An IRA gift supports future generations in the pursuit of excellence.”

R. Timothy Weston '72

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

## A legacy gift from your IRA

An easy, flexible option is to make HLS the beneficiary of your IRA. You can name us the primary or contingent beneficiary, or a percentage beneficiary along with other heirs or charitable organizations. We pay no tax on the gift—the entire amount helps ensure our continued excellence.

## IRA beneficiary designation

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 Law 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.

If you would like to include the school as a beneficiary, please designate a specific percentage for:

Harvard Law School  
Cambridge, MA 02138  
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 HLS if you are at least 70½ years of age. These gifts can qualify as part of your annual required minimum distribution.

## A tax-wise way to support Harvard Law

If you are age 70½ or older, you can make a qualified charitable distribution (QCD) directly from your IRA to the Law School. Consider the benefits:

- No tax is due on the distribution up to the \$108,000 annual aggregate limit.
- The gift counts toward your required minimum distribution.
- Your gift makes an immediate impact on students, faculty, and experiential learning opportunities.

## A new option

IRA owners age 70½ or over have a new QCD option. You can make a one-time, tax-free distribution (up to \$54,000) from your IRA to create a charitable gift annuity (CGA) providing a new retirement income stream for you and/or your spouse. Spouses may combine distributions from their separately held IRAs for a joint-life \$108,000 CGA.