Dear SLU Alumni and Friends:

Despite periods of uncertainty, the stock market has been very rewarding to many of us during the past decade. But with the accumulation of wealth often comes new decision-making responsibility, including passing wealth along to others of our own choosing.

If you are like most of us, you probably want to give high priority to certain family members. You may also want to include close friends and charities, particularly those that have helped make a difference in your own life and in the lives of others.

Certainly, a major reason for having a will is to prescribe exactly how you want your property distributed. By including charitable bequests, you can make certain your favorite charities are not excluded. You can also have a most cost-efficient distribution of your assets because of the potential tax-savings.

Did you know that the federal estate tax can reduce larger estates by almost 50 percent? Did you know that a charitable bequest to Saint Louis University is estate tax deductible and so designed by Congress to encourage such bequests? Did you also know that the estate tax deduction gives you the opportunity to decide where your hard-earned assets go, rather than leaving the decision to the state?

Most importantly, a charitable bequest gives you the opportunity to “give back,” to help make a difference in the lives of others and to make a personal statement about values in which you believe. What’s more, charitable bequests are easy to make, and they don’t interfere with your current cash flow. Consider all of the benefits, and it is easy to see why charitable bequests are the most popular planned gifts.

We hope you enjoy this issue of 1818 Society News on charitable bequests. To find out more about how you can personally benefit while also supporting the mission of Saint Louis University, simply complete the attached reply envelope to request your free copy of Charitable Bequests — How to Get the Most Out of Yours.

This issue of our newsletter also recognizes the members of our 1818 Society. Saint Louis University is grateful to the many individuals who made a provision in their estate plans or supported SLU through another type of planned gift. To request additional information on the 1818 Society recognition program, please complete the attached reply envelope.

Sincerely,

Kent G. LeVan
Executive Director of Planned Giving

Mission Statement

The Mission of Saint Louis University is the pursuit of truth for the greater glory of God and for the service of humanity. The University seeks excellence in the fulfillment of its corporate purposes of teaching, research and community service. It is dedicated to leadership in the continuing quest for understanding of God’s creation, and for the discovery, dissemination and integration of the values, knowledge and skills required to transform society in the spirit of the Gospels. As a Catholic, Jesuit university, the pursuit is motivated by the inspiration and values of the Judaeo-Christian tradition and is guided by the spiritual and intellectual ideals of the Society of Jesus.
Why It May Pay to Review Your Will

There are many reasons why you need to review your will: a move to a new state, a change in marital status, the death of a loved one, or the birth of a child or grandchild.

An additional reason that should not be overlooked is to ensure that your will has not been affected by any changes in the tax law. For example, the exemption for federal estate taxes is currently $2 million for 2007 and 2008. This will provide tax relief for some who have estate tax exposure, but certainly will not eliminate the need for estate planning. Estate tax changes are already scheduled for years 2009 to 2011, and many expect Congress to legislate other changes soon.

Finally, you may want to think about making a charitable bequest to a favorite charity such as Saint Louis University or adding a charity to your list of beneficiaries. Since a charitable bequest is generally deductible for estate tax purposes, it is a way to extend the estate tax exemption. It also can be an effective way to help ensure the continued academic excellence of Saint Louis University.

Examples of Outright Bequests

Sally makes annual gifts to Saint Louis University of about $1,000. To make certain these gifts will continue after her death, her will directs that $30,000 be paid to SLU’s endowment fund. The income earned from the gift to Saint Louis University’s general endowment fund may equal or exceed Sally’s annual gifts.

Mark wants at least 80 percent of his estate to pass to his wife. He also wants to benefit his two children, his church and Saint Louis University. His skillfully prepared will leaves 5 percent of the value of his net estate to each child and to each charity and directs that the balance of his estate be paid to his wife.

Bob wants to remember several friends and family members, but wants the bulk of his estate to pass to Saint Louis University. His will leaves appropriate dollar amounts to each individual beneficiary and names SLU as the residual beneficiary of his estate.

A Bequest Can Take Many Forms

A number of different ways are available to provide for Saint Louis University in your will. Certainly, the most common method is to bequeath a specific dollar amount to SLU. For example, an alumna or friend may direct, in her will, that $100,000 be paid to SLU at her death.

On the other hand, you may find it more advantageous to direct that a percentage of the value of your estate (e.g., 10 percent of the net value of your estate) be paid to SLU at your death. With a percentage-of-value bequest, Saint Louis University will share in increases or decreases in the value of your estate.

Of course, you can bequeath almost any type of property (e.g., stocks, bonds, royalties, a residence or other real estate) to SLU. In some cases, a bequest of property can have unique tax advantages for both your estate and your beneficiaries. In other cases, a bequest of a specific property would be uniquely helpful to our educational mission.

Another alternative would be to bequeath all or part of your “residuary estate” to SLU. This ensures that SLU will receive all or part of whatever is left in your estate after all outright bequests have been satisfied.
Saint Louis University President’s Vision Statement

“My vision is to establish and maintain Saint Louis University as the finest Catholic university in the United States, wherein the entire University community is actively engaged in student formation. Challenged by outstanding faculty and a modern, value-centered curriculum reflecting the Jesuit tradition, students are fully prepared to contribute to society and to be effective leaders of social change based on the ethical values and principles taught in the Saint Louis University tradition.”

Sample Bequest Language

The following sample bequest provision provides general support for Saint Louis University and may be incorporated into a will or revocable living trust. The legal name of the University is St. Louis University, which is a Missouri corporation.

I hereby give and bequeath to St. Louis University, a Missouri corporation, located in St. Louis, Missouri, [the sum of __________ dollars] [the following described property: __________] [__________% of the residue of my estate] as an unrestricted bequest to be used for its general purposes.

Other sample bequest provisions may be found at plannedgiving.slu.edu. For assistance with devising a specific bequest to Saint Louis University, please contact the Office of Planned Giving.

Contingent Bequests

One hallmark of a thoughtful and practical will is anticipating the improbable by naming contingent beneficiaries. For example, an individual may bequeath $100,000 to his brother and then name one or more “contingent beneficiaries” to take the bequest if the brother is not living at the time of the testator’s death. Persons who feel that they cannot afford to make an outright bequest to Saint Louis University because of family needs and objectives may want to name SLU as a contingent beneficiary of all or part of their estates.

Planning a Deferred Bequest

There’s another alternative that you may want to consider. A bequest to SLU can be deferred, to permit the payment of income or other benefits to another beneficiary for life or for a period of years. For example, you can bequeath money or property to a special kind of trust. The trust agreement can direct the trustee to hold and invest the property and to pay an annual income to a family member for as long as he or she may live. The property will be distributed to SLU only after the death of the family member. Such an arrangement may be ideal for providing support to an elderly relative or a beneficiary who lacks financial management skills.

Alternatively, you can bequeath money or property to SLU on the condition that the University uses the bequest to make lifetime annuity payments to a family member. The idea, of course, is to use a single property or fund to provide lifetime security for family members and a deferred benefit for SLU.

Federal Estate Tax Considerations

Bequests to qualified charities — whether outright or deferred — have always been an effective technique for minimizing death taxes (both federal and state). Every dollar of your estate that passes outright to SLU will be fully deductible for federal estate tax purposes. Even if you make a deferred bequest, part of your bequest will escape the federal estate tax at your death, based on the present value of Saint Louis University’s interest.

When you consider the fact that the federal estate tax rate is 45 percent in 2007, it’s easy to see how very important the charitable deduction can be for all your beneficiaries. If the value of your estate (after deductions) will likely exceed $2 million in 2007, you may want to consider the tax savings that can be gained through a carefully planned bequest to Saint Louis University.

In 2006, University students, faculty and staff contributed over 779,000 hours of community service and outreach.
The following individuals have supported Saint Louis University through planned gifts:

Mr. Stephen D. Aarons (Law '79)
Dr. Ghazi (HOSP '65) and Mrs. Nerella Accaoui
Miss Helen M. Adams * (Grad A&S '62)
Dr. Mary Louise Adams (Grad A&S '51, '60)
Mr. J. Joseph (Cook '63) (Grad Cook '67) and Mrs. Dianna S. (SW '78) (Grad SW '79) Adorjan
Mr. John S. and Mrs. Natalie P. Alberici
Mr. and Mrs. Edmund C. (A&S '47) Albrecht Jr.
Mr. Jack J. (A&S '59) and Mrs. Elaine M. Allgaier
Mrs. Gwendolyn K. Alvarez (Grad Pub Ser '56)
Mr. John H. Jr. (A&S '65) and Mrs. Judith E. April
Miss Ann T. Armbuster (Nurs '41)
Miss Mary K. Arnold
Dr. Samuel J. (Med '40) and Mrs. Catherine E. Arnold
Mr. and Mrs. Richard A. (A&S '63) Ashley
Dr. and Mrs. Mark C. (Grad '78) Azar
Dr. John M. (Med '49) and Marie E. Babich
Mr. Melvin C. (Cook '48) (Law '52) and Sue Bahle
Mr. Ronald J. (Cook '61) and Kathleen A. Ballinger
Mrs. Josephine Barbaglia
Mrs. Christine M. Barrett (Doisy '97)
Mr. John A. Batastini (Parks '66)
Dr. Hiram T. Bazzoli (Med '43)
Mr. Ronald H. Beare (Doisy '74)
Mr. and Mrs. Leonard W. (Cook '50) (Grad Cook '58) and Mrs. Ann W. Danis
Dr. Peter J. Jr. * (Med '45) and Mrs. Mae A. Corrigan
Mr. John C. Corrigan (IT '61)
Ms. Ann M. Corrigan (A&S '70)
Mr. John M. (IT '56) (Grad IT '58) and Mrs. Mary Ann Capellupo
Dr. John M. (SW '67) and Mrs. Margaret H. (SW '67) Daley
Mr. Irvin * (Med '45) and Mrs. Stella K. Darrow*
Mr. Peter J. Jr. (Med '45) and Mrs. Mae A. Corrigan
Mr. Thomas P. (Cook '50) and Mrs. Camille B. Costello
Dr. Walter A. * (Med '40) and Mrs. Mary Ann Dargie
Mr. Edward M. * and Mrs. Natalie P. Alberici
Mr. J. Joseph (Cook '36)
Rev. Dr. Warren E. Crews (Grad A&S '95)
Mr. R. Norman (Parks '48) and Mrs. Dorothy W. Dargie
Mr. William H. * and Dr. Bernadette B. (A&S '52) Bourne
Dr. and Mrs. James F. (Cook '39) (Law '51) Brady
Ms. Irene A. Brockland (Doisy '47) *
Ms. Jane D. Brown (SW '59)
Dr. Nancy Y. Brown (Grad A&S '64) *
The Honorable Richard J. Brown (Cook '48) (Law '52) *
Ms. Mary A. Bruemmer (A&S '42) (Grad A&S '60)
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Dr. Michael J. (Med '37) and Mrs. Ramona F. Buckley

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Dr. and Mrs. John M. (A&S '54) (Med '58) Burns
Mr. Bradford R. (A&S '72) and Mrs. Eugenia M. Burwell
Mrs. Gertrude B. Busch
Dr. P. Raphael Caffrey (A&S '53) (Med '57) and Mrs. Elizabeth Caffrey
Mr. E. G. and Mrs. Rosina B. (A&S '41) Campbell
Mr. John P. (IT '56) (Grad IT '58) and Mrs. Mary Ann Capellupo
Mr. D. Lloyd * (A&S '30) (Law '32) and Mrs. Vivian H. Casey
Dr. S. Patrick * (A&S '60) (Grad A&S '62, '66) and Mrs. Barbara A. (A&S '64) (Grad A&S '68) Cassens
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Mr. John C. Corrigan (IT '61)
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Mr. Americo and Mrs. Mary Ann Doherty (Nurs ’63) Moscoso
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Mrs. Ketra A. Mytch (A&S ’69)
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Mr. Francis X. O’Connor (Law ’74)
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Ms. Mary Beth Ortbls (A&S ’64) (Law ’68)
Mr. Nicholas (Cook ’51) and Mrs. Rose Ortinau
Ms. Sylvia Oberoff
Mrs. Bonnie Boehler Owens (Pub Ser ’62)
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Mr. Ralph W. (Cook ’75) and Mrs. Jo Ann M. Owens
Dr. Marshall M. Parks (Med ’43)
Mr. and Mrs. Daniel H. (Cook ’48) Pautler
Dr. Charles A. Peter (A&S ’62) (Med ’66) (HOSP ’67)
Mr. John Peterson
Ms. Kristen Peterson
Dr. & Mrs. Thomas P. (Med ’73) Phillips
Mr. G. Keith (Law ’74) and Dr. Virginia M. Herrmann (Med ’74) Phillip
Dr. Joseph * (Med ’48) and Mrs. Mary Spalding * (SW ’47) Picchi
Mr. James J. Pierson * (Cook ’84)
Dr. Jeffrey T. (Med ’78) and Mrs. Lynne Pietz
Dr. and Mrs. * Stephen L. Pike
Dr. Paul J. (A&S ’55) (Med ’59) and Mrs. Nicole R. Pitlyk
Mr. Stanley and Dr. Barbara A. (Grad Pub Ser ’81) Plummer
Mr. Francis J. and Mrs. Georgianne F. * Polnlow Jr.
Dr. Patricia A. Potter (Grad Nurs ’78, ’02)
Mr. and Mrs. * Robert V. (Cook ’50) Power
Mr. Robert L. (Cook ’85) and Mrs. Jennefer W. Powers
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