



*New Pension Protection Law provides
tax-free giving from your IRA*

Capital News!

The Pension Protection Law makes the
charitable IRA rollover a reality.

You can now redirect your required
minimum distribution to Cornell—tax free.

Consider joining other alumni and friends
who are taking advantage of this unique
opportunity to meet their charitable goals.



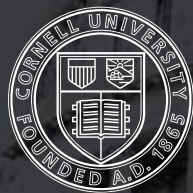
*Please note the following while considering your
gift, and contact us to find out more:*

- You must be 70½ years of age or older
- Tax benefits apply to gifts up to \$100,000
from an IRA (401k plans do not qualify)
- The provision expires December 31, 2007
- The gift must be outright to Cornell

www.alumni.cornell.edu/gift_planning

Phone: 1-800-481-1865

E-mail: gift_planning@cornell.edu



Cornell University
Office of Trusts, Estates,
and Gift Planning