



A P U B L I C A T I O N O F T H E N O L S D E V E L O P M E N T O F F I C E

# FRIENDS

Welcome to *Friends*, a newsletter for people committed to helping NOLS provide the world's best education in wilderness skills and leadership. This publication aims to provide useful and interesting information on charitable gift planning and the people who support NOLS.

S U P P O R T I N G E X C E L L E N C E A T N O L S • J A N U A R Y 2 0 0 7

## Funding a Future of Excellence

### *International Base Camp Initiative a Success!*

BY JIM SHERWIN

**N**OLS staff, students and instructors who have passed through Lander, Wyoming in recent months can claim the distinct pleasure of seeing, or even using, the two facilities—one brand new, the other renovated—that define the International Base Camp Initiative. NOLS' International Headquarters and the Noble Hotel are crowning achievements of a long and successful campaign to prepare NOLS for the future.

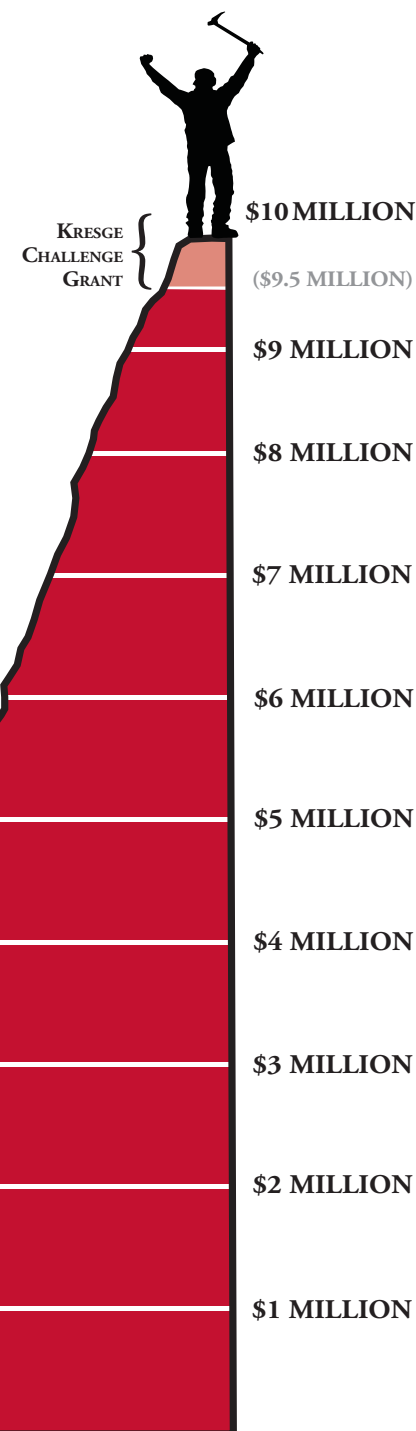
Construction of the 50,000-square-foot International Headquarters began in 2000. Fewer than two years later, it stood completed as a prime example of vision and action. Its features uphold our commitment to sustainability and comfort. As the hub of domestic and international NOLS operations, the headquarters is abuzz with activity regardless of the season. Its employees are passionate about their work and devoted to a side of our school that operates beyond the trailhead. The building creates a positive work environment

that combines the energy of a backcountry course with the efficiency and creativity of an office.

The Noble Hotel, which dates back to 1917, has been used as a temporary home for students and staff and as a permanent space for offices and the school's library. After years of use, it needed a renovation that would meet the needs of a growing and modernizing NOLS community while still respecting 90 years of history. Many of the Noble's historical details, from stained glass to crown molding, have been preserved. Natural light streams through the large windows that line the Noble's exterior and large rooms facilitate gatherings for students and staff. Instructors *continued on page 4*



*Students relax in the DeSo Commons of the renovated Noble Hotel.*



**Through the generosity of our donors and the tireless work of our staff, the International Base Camp Initiative has successfully created a platform for the future growth and stability of NOLS.**



#### NOLS LEADERSHIP QUOTE

**“NOLS has done an outstanding job at recognizing the need for investment in a historically and sentimentally significant facility. We owe a great deal to the generosity of those individuals and organizations who supported the International Base Camp Initiative and to the leadership of the school who recognized the opportunity at hand—to transform the tired old dorm into a modern facility that will serve us well for the next century and beyond.”**

*John Stoddard is the Noble Hotel Renovations Manager at NOLS. As an instructor since 1998 and NOLS Rocky Mountain facilities manager from 2004-2005, his dedication to renovating the Noble stems from a long history with the building.*



## NOLS SUMMIT TEAM PROFILE

## Susan Chamberlin: Trailblazing For NOLS

In her professional life, Susan Chamberlin manages government relations for the Cato Institute, a libertarian public policy organization. Her personal passion, however, is exploring the backcountry, for which NOLS has been instrumental.

After completing the bar exam, Susan found herself at a friend's apartment looking at a poster of a group trekking in the mountains; the text on the poster read "NOLS." Intrigued, Susan landed on an adult backpacking course in the Wind River Mountains of Wyoming.

Now, over fifteen years later, Susan is not only a grad of numerous NOLS courses, but she is also the recently elected vice-president of the board of trustees. "My experiences with NOLS, as both a student and a trustee," says Susan, "have been among the richest of my life."

In addition to contributing her expertise and commitment to wilderness education through her role on the board, Susan has also chosen to support the future of NOLS by joining the Summit Team. While many Summit Team members have included NOLS in their estate plan through a provision in their will, Susan chose a different path and designated NOLS as the beneficiary of her retirement plan. The first gift of its kind for NOLS, Susan's plan is helping to open a new path and encourage others to follow in her footsteps.

"A NOLS course is an excellent lesson in leadership for life," she says. "It's an environment where people are required to learn how to rely on one another to achieve their goals, and I am excited to support that learning in any way possible."

*Susan Chamberlin is a member of the NOLS Summit Team, a recognition society for donors who include the school in their estate or other long-term giving plans. If NOLS is in your plan, please let us know. Contact us at (800) 332-4280 or [development@nols.edu](mailto:development@nols.edu)*



*Trustee and Summit Team  
Member Susan Chamberlin*

**W**ith the holidays just behind us, our minds turn to a new season. No, not the coming of spring, but rather the more daunting arrival of tax season. Tax time provides an opportunity for us to focus on charitable giving and look for options that will support causes that we are passionate about, like NOLS, and afford us some valuable tax relief.

### *A Timely Option for Charitable Giving*

The signing of the Pension Protection Act in 2006 has opened a unique window for an exciting new tax-smart charitable gift. With this new legislation, donors age 70½ and older can give up to \$100,000 a year directly from their Individual Retirement Account (IRA) to the nonprofit they wish to support. The option for giving with a Charitable IRA Rollover gift is available for the remainder of the 2007 tax year.

When a gift is made, it is a completely tax-free transfer from the IRA to the charity. The gift is not included in the donor's income and the donor receives no income tax charitable contribution deduction for the gift. The completely tax-free transfer provides the equivalent of a 100 percent income tax charitable deduction for the gift. Moreover, the Charitable IRA Rollover gift does not reduce the donor's ability to make other charitable gifts that are subject to the income tax charitable contribution deduction rules.

The Charitable IRA Rollover gift is made directly from the IRA caretaker to the charitable organization and is limited to gifts from traditional IRAs and Roth IRAs that meet the new law's definition of a qualified charitable distribution. An employee-sponsored IRA does not qualify, but all or a portion of it can be easily rolled into a new IRA and then used as a contribution.

### *Quick Facts on Charitable IRA Rollover Gifts*

- The gift must be made directly from the IRA plan administrator to the charitable organization.
- The IRA plan owner must be 70½ or older on the date of the gift.
- The gift must be a current outright gift, not a deferred gift.
- The gift is limited to \$100,000 per taxpayer per year.
- The gift must be made from IRA funds that would have constituted taxable distributions.



# A Rollover Giving: or an Important Gift

Another major benefit of the new provision is that the gift also reduces the amount that a donor must take into taxable income as an IRA minimum distribution. A donor who is required to take a 5 percent minimum distribution from his IRA can instead direct the entire minimum distribution to a charitable organization and reduce his taxable income.

## *Advantages for IRAs with Deductible and Non-Deductible Contributions*

The Charitable IRA Rollover provision provides extremely favorable treatment for distributions from IRAs that are composed of both deductible and non-deductible contributions to a charitable organization. The deductible contributions, which constitute taxable distributions, are considered to be distributed first to the charitable organization. This often makes a larger charitable IRA gift possible, and it also leaves the maximum amount of tax-free dollars in the IRA for eventual tax-free distribution to the plan owner. A donor who receives a tax-free distribution can also make a charitable gift of the tax-free income and receive an income tax charitable contribution deduction for the gift.

## *An Example of Charitable IRA Rollover Giving*

John Knowles, who is 71, has a traditional IRA with a balance of \$100,000, consisting of deductible contributions and earnings. John has no other IRA. John can request the IRA custodian to distribute the entire \$100,000 to NOLS. Under prior law, the entire distribution of \$100,000 would have been included in John's income and therefore taxable. Under the new law, the distribution of \$100,000 is a qualified charitable contribution. As a result, no amount is included in John's income and this completely tax-free gift to charity does not reduce John's ability to make other charitable gifts subject to the applicable giving limits.

*This information is not intended as specific legal advice. Consult your attorney when considering any legal matter.*

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*Active NOLS volunteer  
Chad Henderson*

## VOLUNTEER IN ACTION

### Chad Henderson: A History of Support

It has been 17 years since Chad Henderson first came to NOLS, but he has retained the qualities that make him a valuable asset to our school. Devoting resources to an immediate task while celebrating change and remaining open to compromise are some of the qualities that define Chad's commitment to NOLS.

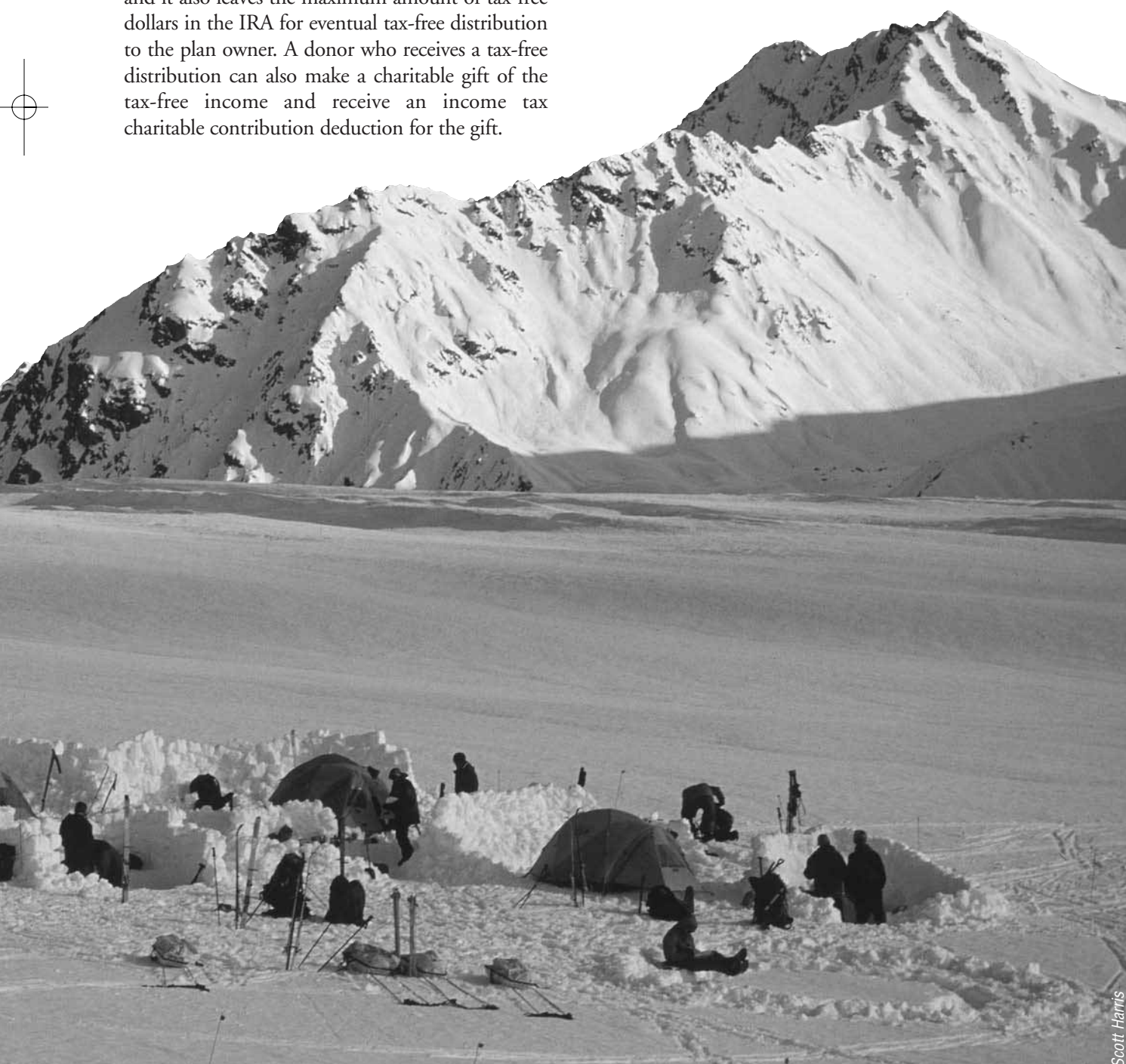
In 1989, Chad made a deal with former NOLS Executive Director Jim Ratz. In exchange for an Outdoor Educator Course, Chad would lay the groundwork for what would ultimately become our most crucial source of environmental advocacy: NOLS Public Policy. Between 1989 and 1995, Chad acted as NOLS' inaugural public policy manager working to secure the quality of, and access to, our wilderness classrooms. During his tenure as manager, Chad also completed a 1990 Mountain Instructor Course and led courses in the summers of 1991 and 1992.

Stepping down from his position in 1995 to pursue his interest in environmental advocacy in law school, Chad has since worked as an associate with Holland & Hart, LLP and lent various pro bono legal services to NOLS, including a compilation of relevant land management statutes and regulations. He is currently a senior attorney at Questar Market Resources, Inc.

NOLS welcomed Chad's 2003 return when he joined the Advisory Council (AC). As one of the AC members, Chad contributes to a group that serves as a diverse sounding board for the school. He was elected co-chair of the AC in 2005 and says that the "members of the AC reflect the broader NOLS community, folks who want to see wilderness education thrive."

Although the Advisory Council co-chair is Chad's most recent NOLS hat, it won't be his last. There is little doubt that he will continue to serve the school regardless of capacity, enabling NOLS to evolve as much and as significantly as he has.

*Alumni are some of NOLS' greatest resources. Graduates support the school by organizing local NOLS events, networking, cultivating students and organizing regional chapters. Please contact the NOLS Alumni Department (alumni@nols.edu) with your interests and ideas to be a volunteer in action.*



Scott Harris

## GIFTS AT WORK

# Yukon Ho!

## Donner Canadian Foundation Supports Homegrown Leaders

BY KIRSTEN JOHNSON

**W**ithin Canada's Yukon Territory lies wilderness so remote and pristine that it is truly unique. The short summers in this sub-arctic region leave NOLS students with only a short window to capture world-class paddling and trek through the untamed tundra. Thanks to a generous scholarship program established in conjunction with the Donner Canadian Foundation, more Canadians will be able to take advantage of this wilderness treasure in their own backyard.

For Canadian native and scholarship recipient Kajtek Jaskowiak, her NOLS Yukon River Instructor Course was a tremendous opportunity. "I truly could not think of a better way to solidify my teaching philosophy, skill set and ability to work well within a team than by participating in this [course]," she says.

Extending NOLS' ability to train talented and enthusiastic students like Kajtek has been an important outcome of this scholarship program. "These scholarships have significantly changed our student makeup; almost 20 percent of our students

were Canadian this year. In other years it has been as low as 2 percent," says Jim Chisholm, NOLS Yukon Director. "The scholarship recipients are working in outdoor programs, out on the land with friends, and one worked for NOLS Yukon this summer."

Tourism and wilderness adventure is a growing sector and important stabilizing factor for the Yukon's economy. In the past, the region has been subject to a boom and bust economy that has cycled with the fortunes of industries such as mining, timber and energy development. As a consequence of this limited economic opportunity, many Yukoners have grown up linked with the land, but without financial help, a NOLS course would remain out of reach. "The Donner Canadian Foundation scholarships have made a huge impact in how NOLS is seen by Yukon Territory residents and by Canadians in general," says Chisholm. "People see opportunities for new careers, educational opportunities, and for developing more wilderness advocates in the region."

Helen McLean, Executive Director of the Donner Canadian Foundation, is also pleased.

"Historically, the Yukon is an area of Canada that has not been well supported by charitable foundations. We are delighted to see our contributions make such a positive impact."



*Whitewater canoeing is only one of the skills students learn at NOLS Yukon. Backpacking, mountaineering and, of course, leadership are also part of their curriculum.*

### *Funding a Future of Excellence* continued from page 1

meet in an updated third-floor kitchen and eating area that gives them the opportunity to create meals in a restaurant-quality space. Students relax in the DeSo Commons, which features comfortable couches, games like pool and ping pong, and computers so they can stay in touch with family and friends back home.

Completing these large projects required substantial resources, and the International Base Camp Initiative was created to raise \$10 million. Over the course of five years, NOLS raised the money to complete this ambitious mission. The silhouetted mountaineer that traces our progress is an apt image. Reaching the top was hard work, but with the support of our generous alumni and friends—particularly the NOLS Explorers, distinguished by individual minimum gifts of at least \$500,000—the International Base Camp Initiative flourished.

A challenge grant from The Kresge Foundation topped off our campaign at the end of December. The

Kresge Foundation, which dedicates resources to helping nonprofit organizations build facilities and increase organizational capacity, granted the final \$500,000 of the International Base Camp Initiative once NOLS raised its goal of the first \$9.5 million. The incentive to foster stronger relationships with NOLS alumni has proven as fulfilling as the grant itself.

The fruition of the International Base Camp Initiative is a significant step for NOLS. As separate parts, NOLS Headquarters and the Noble perform specific functions in specialized spaces. As a pair, they compose a cooperative body where goals, ideas and a common purpose for NOLS to be the leader in wilderness education can be shared. Thanks to the generosity of our donors and the tireless work of our staff, the International Base Camp Initiative has successfully created a platform for the future growth and stability of NOLS.

### PHILANTHROPIC TIDBIT

## Grassroots Giving

"Giving circles" are an emerging force in philanthropy. In a giving circle, members pool their resources and employ collective decision-making to award funds. Often, circles are formed around a specific issue or cause that is a common passion among members as well as being an important community issue.

This grassroots approach makes giving circles an attractive option for those who are looking to engage with philanthropy on a higher level. The structure, where members take on the responsibility of being grantmakers, encourages participation and provides the opportunity for people to connect with their communities and local issues. Members also benefit from the opportunity collective giving presents to give a gift with more financial power behind it.

Interested in creating your own giving circle? New Ventures in Philanthropy, an initiative of the Forum of Regional Associations of Grantmakers, offers a "how to" guide as a resource. Visit them at <http://www.givingforum.org/givingcircles/>.

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