



A PUBLICATION OF THE NOLS DEVELOPMENT OFFICE

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.

SUPPORTING EXCELLENCE AT NOLS • OCTOBER 2009

The Lasting Legacy of Phil Otis

Memorial Scholarship Endows 100th Student

BY COOPER FRITZ

In 1995, 22-year-old Phillip Otis landed the summer job of his dreams—a stint with the National Forest Service as a student ranger and volunteer conservationist at Mount Rainier National Park in Washington state.

That summer the two-time NOLS grad was based on an area of the mountain known as Glacier Basin. He spent most of the season assisting climbers in the basin, updating weather conditions, and reporting on the rock and mudslides that occasionally wiped out trails. By all accounts, Phil considered this the opportunity of a lifetime. Not only did this job allow him to be outside and help people—two of his greatest passions—but it also offered him a chance to gain experience for his professional aspirations in the field of environmental conservation.

Sadly, his dream would take a tragic turn on August 12. Around 6:00 p.m. that day, Phil and his partner, Sean Ryan, set out under clear skies to assist an injured climber. Shortly before 11:30 p.m., from high up on the glacier, the pair made radio contact with their base camp and reported slow and arduous travel—they were caught in an unexpected ice storm. That was the last contact anyone had

with the men. The next morning, after the weather cleared, their bodies were found at the foot of a 1,250-foot cliff.

Understandably, the news was devastating to the family. Wanting to create a lasting legacy for her son, Margaret Wurtele and her husband, C. Angus Wurtele, donated a generous sum to NOLS in Phil's name. The gift was created to carry Phil's legacy forward by providing financial assistance to worthy scholarship applicants.

The Wurteles said they chose to donate to NOLS because the school is the perfect embodiment of who Phil was. "Phil died doing what he loved to do best, which was climbing mountains and helping people," said his stepfather.

"He just had a yen to climb," Margaret said, "and NOLS was the first opportunity he had to follow through with that. And the focused work in small groups increased his leadership confidence."

The legacy that Phil leaves behind has touched many lives, including that of Rick Bieterman, a classroom teacher who lacked the resources to experience the backcountry before receiving funds from the Philip Otis Memorial Scholarship Fund.



Phil Otis, relaxing in his element.

“LUCKY FOR ME, I FOUND NOLS AND PEOPLE LIKE PHILLIP, WHO MAKE IT THEIR LIFE’S WORK TO EDUCATE INDIVIDUALS LIKE MYSELF WHO HAVE AN INTEREST AND WANT TO MAKE WILDERNESS EDUCATION A PASSION (AND A CAREER).”

Rick Bieterman, Scholarship Award Recipient

“Lucky for me,” Bieterman writes, “I found NOLS and people like Phillip, who make it their life’s work to educate individuals like myself who have an interest and want to make wilderness education a passion (and a career).” Rick now plans to transfer his skills from the classroom to the field as he embarks on a career as a wilderness educator.

Now, in 2009, NOLS is excited to announce that the Philip Otis Memorial Scholarship Fund has officially helped support its 100th student. Although Phil can’t be here in person to celebrate with us today, his spirit lives on at NOLS, where each year it touches students’ lives as they take courses in his memory.



NOLS LEADERSHIP QUOTE

“Having spent most of my life in Missouri, I had little concept of *true* wilderness. The Phillip Otis Memorial Scholarship provided the first ‘real’ camping and outdoor experience that I’ve had, and [I] came away with the skills to cultivate a life-long relationship with nature.”

Daniel Vargas graduated from a Semester in Alaska in 2008. He is now a Junior at Kenyon College, where he majors in art and is an Expedition Leader for the Kenyon College Outdoors Club.

SUMMIT TEAM PROFILE

Kate Dernocoeur Early Grad Watches NOLS Mature

BY DAVID C. COWLES

Kate Boyd Dernocoeur completed two NOLS courses in the early 1970s when she was still in college. She will tell you that those NOLS courses gave her the self-confidence and many of the leadership skills that have served her well over the years. With a degree in journalism and experience as a paramedic, she has spent most of the last 25 years writing for the emergency medical services market. In 2004 she returned to NOLS on a Baja Alumni Kayaking course. Recently, she added NOLS as a beneficiary in her will.

NOLS wasn't the first charity Kate put on her list when she was planning her will. As a matter of fact, as she read about NOLS in newsletters in the '70s and '80s, she felt that NOLS "needed to do a little more growing up." In the last few years, though, her opinion has changed.

"It wasn't until I saw that NOLS was really going to be here for the long haul that I considered putting them into my estate plan," Kate said. Once she saw the depth and commitment of the organization, it was easier to make her decision.

When asked how she made her choice about which charities to include in her will, Kate's answer was clear: "I picked organizations that have their act together and serve people," she said, "organizations that actually give people skills and information that they can use in life."

We're glad that Kate believes in what we do for our students, and that we've proven that we will keep doing that for the long haul.

Kate Dernocoeur is a member of the NOLS Summit Team, a recognition society for the donors who include the school in their estate or other long-term plans. If NOLS is in your plan, please let us know. Contact us at (800) 332-4280.



Summit Team Member
Kate Dernocoeur

BY COOPER FRITZ

Bequests: Bigger Gifts and Better Access

Do you want to allow your heirs increased access to your estate's assets? Would you like to make a bigger gift to your favorite nonprofit organization than you thought possible? A bequest offers you those opportunities, and so much more. Naming your favorite nonprofit as a beneficiary to your estate plan is a very valuable, yet often overlooked way of supporting its mission. And, because all gifts left in your will to nonprofits are 100% estate tax deductible, your gift actually saves your estate money. In other words, your gift supports a worthy cause and often allows your heirs more access to your hard-earned assets.

For example, if your estate tax bracket is 55%, a bequeathed gift of \$100,000 saves your estate \$55,000 in taxes, allowing your heirs access to \$55,000 more in assets than would have been possible before your gift. When taking into account these tax savings, your \$100,000 gift to the charity actually costs your estate \$45,000.

And because the gift doesn't pass to the organization until your will is executed, bequests are a great way to make a generous donation without

investing a large amount of capital up front.

The more assets you leave to charity, the more you can save on estate taxes, up to a limit. In turn, those tax savings allow your heirs to receive a higher percentage of your inheritance than would have been possible if you didn't make a gift. And, in certain cases, bequeathed gifts to nonprofits can eliminate estate taxes entirely.

If you choose to leave assets to NOLS, your gift will be placed into our endowment, where year after year it will continue to grow and support scholarships and curriculum advancements. If you would like, you can even name your gift. But either way, your gift will carry your legacy forward, forever.

Bequest Options

You have several options when leaving a gift to a nonprofit in your will. You can leave a specific amount of capital, which can consist of cash, securities, life insurance policies, and real or personal property. Or you can leave a percentage of your estate. Often, leaving a percentage of your estate is a more predictable option for the donor, given that estates tend to fluctuate in value over time.

Many nonprofits, including NOLS, accept both unrestricted and restricted gifts. Unrestricted

gifts give the receiving organization the most latitude in using the funds, allowing them to put the money where it's needed the most. Or, if you have a strong affinity for a certain aspect of an organization's programming or facilities that you want your gift to directly benefit, you can choose to restrict your funds to support that specific area.

You also have the option of leaving residuary and contingency gifts.

When making a residuary gift, the goal is to take care of your loved ones first. After their needs are met, and the administrative costs of executing the will have been funded, leave the rest (or residue) of your estate to your chosen organization.

To leave a contingency gift, name your primary beneficiaries first. Then, name your favorite nonprofit organization as the secondary beneficiary. A contingency gift doesn't always make it to the contingent organization, but it offers a safe alternative to leaving your hard-earned assets to the government's coffers in the absence of other heirs.

Sample Bequest Language

If you're making your will in conjunction with an estate attorney, or even with the aid of a simple online estate planning program, the process of leaving a gift to a nonprofit in your will can be relatively simple. Nevertheless, it may be helpful to view some sample bequest language.

Unrestricted Gift:

I give to The National Outdoor Leadership School, a nonprofit 501(c)(3) corporation based in Lander, Wyoming, the sum of \$___ (or ___% of my estate) for its general purposes.

Gifts for a Specific Purpose:

I give to The National Outdoor Leadership School, a nonprofit 501(c)(3) corporation located in Lander, Wyoming, the sum of \$___ (or ___% of my estate) to be used for ___ (specify purpose).

Residuary Gift:

All the rest, reside, and remainder of my estate, both real and personal, I give to The National Outdoor Leadership School, a nonprofit 501(c)(3) corporation located in Lander, Wyoming, for its general purposes (or specified purpose).

Contingency Gift:

I devise and bequeath the residue of the property owned by me at death, real and personal, and wherever situate, to my ___, if they survive me. If ___ does not survive me, I devise and bequeath my residuary estate to The National Outdoor Leadership School, a nonprofit 501(c)(3) corporation located in Lander, Wyoming, for its general purposes (or specified purpose).

VOLUNTEER IN ACTION

Support NOLS Become A Parent Advocate

BY RICH BRAME

As a nonprofit organization, NOLS depends upon the financial support of our grads, staff, and a broad network of friends. Financial contributions fund scholarships and innovation at our branches around the world.

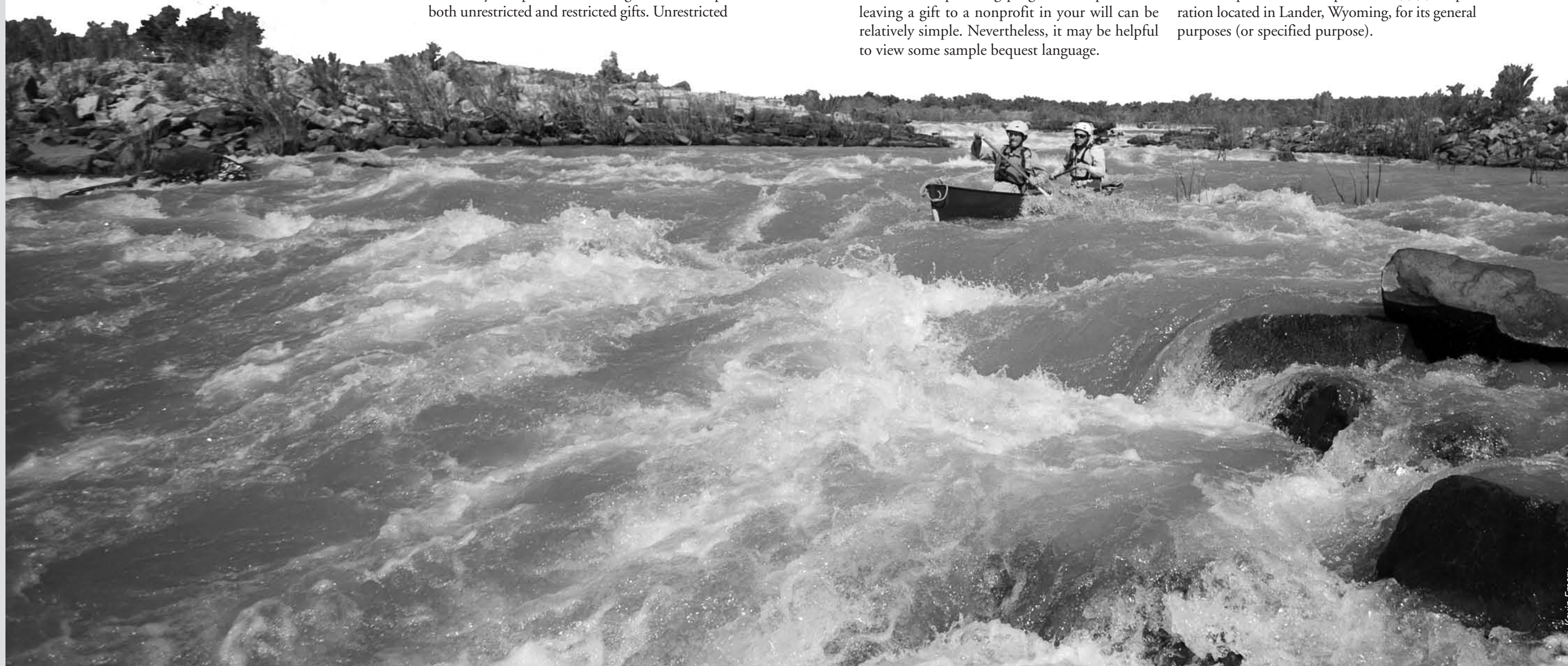
That said, NOLS is successful because of the support of our alumni in the broadest possible definition. Grads distribute catalogs, tack up posters, refer friends, host slide shows, and chat up NOLS in their blogs, online videos, and around the office.

One way for NOLS parents to become school advocates is by joining our "Parent-to-Parent" program. Under this program, a growing number of NOLS parents volunteer to talk with prospective NOLS families about their experience with the school.

Sarah Lancaster, NOLS' special events and recruitment coordinator, explains: "We try to match Parent-to-Parent volunteers with similar prospective NOLS families—folks interested in a similar course or from the same home geographic location."

Over 900 NOLS parent-advocates have joined the Parent-to-Parent program. Their commitment and time helps more people connect to the school. Informed students and families get the most from a NOLS expedition, so please consider supporting NOLS by joining the Parent-to-Parent team. Contact Sarah Lancaster for more information: sarah_lancaster@nols.edu.

Alumni, and parents of alumni, are some of NOLS' greatest resources. Graduates and their families 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.



Kevin Emery

PHILANTHROPIC TIDBITS

Giving Clubs at NOLS

Thanks to the dedication and support of its many generous donors, NOLS is able to offer monetary assistance to hundreds of scholarship applicants each year and boasts the world's best wilderness leadership and stewardship education. As a way of recognizing those who make these achievements possible, NOLS has created Giving Clubs to represent the various groups of people who support NOLS' mission. The goal is that Giving Clubs will allow donors to feel that they're not simply a number on a screen but a part of a team with a common goal—to make it possible for everyone to have the opportunity to experience NOLS' unparalleled leadership and environmental stewardship curriculum.

Expedition Member	\$100-\$259
Route Finder	\$250-\$499
Navigator	\$500-\$999
Wilderness Traveler	\$1,000-\$4,999
Compass Circle	\$5,000-\$9,999
Petzoldt Society	\$10,000-\$100,000+
Explorer	Leadership campaign gift

Not only that, but each Giving Club level comes with its own special recognition and perks. To find out more, contact us at 1-800-332-4280 or visit www.nols.edu/giving.

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, usually an important community issue that is a common passion among members.

This grassroots approach makes giving circles an attractive option for those who are looking to engage in 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 Association of Grantmakers, offer a "how to" guide as a resource. Visit them at <http://givingforum.org/givingcircles>.

Don't Give Your IRA To The IRS

Tax obligations make an IRA among the most difficult assets to effectively leave to your heirs. Estate and income taxes can dramatically reduce the value of your IRA, leaving your heirs an asset worth only a fraction of its original value. One way to increase your charitable giving, while at the same time relieving your tax burden, is to name a nonprofit as the beneficiary of your IRA. By designating the nonprofit as the beneficiary, the IRA will be fully deductible for federal and state estate tax purposes. And the nonprofit, owing to its tax-exempt status, will not be subject to the taxes that face non-charitable IRA beneficiaries.

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NOLS is not engaged in rendering legal or tax advisory services. State laws govern wills, trusts, and many charitable gifts, and these laws vary from state to state. While NOLS welcomes and encourages inquiries about the material in this publication, individuals should consult with their professional advisors when planning their will or a deferred gift.

GIFTS AT WORK

Expand Your Reach NOLS Annual Fund Supports WMI

BY LIBBY GADBOIS

The Wilderness Medicine Institute (WMI) has been a part of NOLS since 1999, when the two intricately intertwined organizations combined forces. Their missions are parallel—teach students to be self-reliant, self-directed, and aware while in remote wilderness areas, and give them skills necessary to make educated decisions far from the structure of society. WMI has educated over 85,000 students in courses that teach everything from classic wilderness first aid to wilderness emergency medical technician skills.

As an institute of NOLS, WMI now has access to the NOLS Annual Fund to provide scholarship assistance for wilderness medicine students. NOLS is excited about the opportunity to provide deserving WMI students with the necessary financial assistance to participate in these exciting and educational courses. To apply for a WMI scholarship, visit www.nols.edu/wmi.



Give more students the opportunity to learn vital wilderness medicine skills through a donation to the NOLS Annual Fund.



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