40th Year Marked by Notable Advances

Graduation on the triangle on a perfect May day with a record number of 82 candidates for degrees signaled the close of the 1969-70 academic year. Bryan’s fortieth. A resolution adopted the previous day in the meeting of the board of trustees pointed up three of the factors which have made this past year a banner year in Bryan’s history: accreditation, fiscal encouragement, and increased enrollment.

Accreditation was received on Dec. 3, 1969, when Bryan was voted into the membership of the Southern Association of Colleges and Schools. Already the effect of this important achievement is being felt.

Fiscal encouragement comes from the fact that since the beginning of the academic year in September, the college has been able to liquidate more than $600,000 in short term debts. This indebtedness was incurred primarily in providing the new academic facilities and the gymnasium and from increased operating fund expenditures, resulting in two operating deficits, all carried out to help Bryan become accredited. This fiscal encouragement has been made possible through gifts in the special accreditation fund (some $170,000 in cash paid against commitments of slightly over $300,000), a regular operating gift income which has equalled the average of such income for the past five years, and the partial settlement of the Summers estate of Chattanooga.

The encouragement in enrollment comes about because of a 23% increase to date in new student applications over this date last year. Retention of continuing students has been good also. For this factor to have its desired effect next year, however, the improvement in the enrollment trend must hold through the summer.

Not the least of the encouragements of this fortieth year has been the spiritual revival on campus. Two faculty members gave an assessment of this experience which has touched numerous Christian colleges during the winter and spring.

Other specifics of the May 18 board of trustees meeting included: 1) adoption of guidelines governing relationships in communication within the college community and the college community in relation to the board of trustees, especially in the area of grievances, complaints, and controversy; 2) adoption of a “Code of Conduct, Freedom, and Responsibility at Bryan College”; 3) election of two faculty members to tenure, Glen H. Liebig, assistant professor of Spanish, and Alan Winkler, assistant professor of Christian education; 4) voting of the first merit increase in faculty salary to Russell Porcella, joint winner of the student body Teacher-of-the-Year Award, and who was also promoted from instructor to assistant professor after two years of teaching; 5) election of three new trustees: Dr. C. Markham Berry, Atlanta; Morris Brodsky, Fincastle, Va.; and Albert J. Page, Huntsville, Ala.; and the nomination of three other trustees.

The board meeting also constituted Phase III of the 1969-70 U. S. Office of Education EPDA Institute for In-Service Training for Administrators and Trustees of Small Colleges, with Dr. Roger J. Voskuyl, executive director of the Council for the Advance-ment of Small Colleges, serving as consultant: Dr. Voskuyl also gave the commencement address entitled “Accountability in Education,” which will be carried in a future issue of the Bryan Blueprint.

Trustee Dies in March Automobile Accident

W. Gettys Guille, a trustee of Bryan College since 1959, was killed in an automobile accident on March 14 at Salisbury, N. C., where he had lived since 1926. Born in Athens, Tenn., he was a Phi Beta Kappa graduate of Davidson College. His father, Dr. George E. Guille, was the first president of Bryan College.

A banker for many years, Mr. Guille later operated a builders’ supply company; and since his retirement from business, he had pursued his lifelong interest in farming. His Christian and civic interests were many, including the Reformed Theological Seminary of Jackson, Miss., the Southern Presbyterian Journal, Bethel Colony of Mercy, Lenoir, N. C., on whose boards he served as director; the Salvation Army, of which he served as member of the board and chairman of the board in Rowan County for 39 years; Gideons; American Red Cross; and Rotary.

Survivors in his immediate family include his widow, the former Alice Slater Cannon; and daughter and granddaughter, Mrs. Alice Bruce and Esther; and a sister, Mrs. Henry Henegar, Knoxville.

With the death of Mr. Guille, Bryan loses a connection with the institution’s earliest leadership. He was a faithful and devoted trustee and, in the best sense of that phrase, a Christian gentleman. Mr. Guille’s funeral service, which was attended by Bryan’s President Mercer, was reported to be a spiritual benediction.
Class of 1970

1. Bell, Randall, Pompano Beach, Fla., History
2. Birch, Nancy, Dayton, Tenn., Elementary Education
3. Broughton, Judy, Soddy, Tenn., Christian Education
4. Carsone, Cheryl, Crossville, Tenn., Elementary Education
5. Chaplin, William, Wheat Ridge, Colo., History
6. Chappell, Carvis, Cordele, Ga., Chemistry
7. Couler, Curtis, Sale Creek, Tenn., Elementary Education
8. Cramer, Stephen, Findlay, Ohio, Biology
9. Danielson, Edward, San Diego, Calif., Biology
10. Crosbie, June, Neptune, N. J., Music Education
11. Daniel, Daniel, Richmond, Va., Biology
12. Danielson, Edward, San Diego, Calif., Biology
13. Durham, Patricia, Norwood, Ohio, English
14. Estabrook, Robert, Muscatine, Iowa, Biology
15. Everett, Sue, Knoxville, Tenn., Elementary Education
16. Evans, Margaret, Augusta, Mont., Elementary Education
17. Fergusen, Margaret, Augusta, Mont., Elementary Education
18. Frank, Leroy, Cleveland, Ohio, Business Administration
19. Fergerson, Margaret, Augusta, Mont., Elementary Education
20. Garrett, Wynn Ann, Miami, Fla., Elementary Education
21. Gassman, Doreen, Paris, Ohio, Elementary Education
22. Gassman, Doreen, Paris, Ohio, Biology
23. Gassman, Doreen, Paris, Ohio, Biology
24. Gill, Marjorie, Strasburg, Ohio, Elementary Education
25. Harris, Eva, Dayton, Tenn., English
26. Harris, Eva, Dayton, Tenn., English
27. Hill, Warren, Dayton, Tenn., Physical Education
28. Higgin, Charles, Medford, N. J., Bible
29. Hilroyd, Robert, Gates, Ore., Elementary Education
30. Hogan, Cherly, Dayton, Tenn., Elementary Education
31. Jenson, Harold, Dayton, Tenn., Mathematics
32. Jenson, Harold, Dayton, Tenn., Mathematics
33. Jensen, Dennis, Cooperstown, N. Dak., Elementary Education
34. Jensen, Dennis, Cooperstown, N. Dak., Elementary Education
35. Jamison,晴, Dayton, Tenn., English
36. Johnson, Susan, St. Albans, W. Va., English
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(Continued on page 4)
Summer Tour Announced

The 1970 summer tour group for Bryan is composed of a mixed quartet under the direction of Miss Virginia Seguine, college librarian and accompanist for the student musicians.

The team as pictured at right includes (left to right standing): Marion Gray, a rising sophomore from Forest Park, Ga.; Miss Seguine; Gerald Wylie, a 1970 graduate from Traverse City, Mich.; and seated, Miss Gail Hamilton, a rising senior from Jamestown, N. Y.; and Miss Brenda Wikoff, a rising senior from Cincinnati, Ohio.

The itinerary is starting this summer on June 14 in New York state and taking a westward course for nine weeks as far west as Iowa and Minnesota, concluding on August 16 in the Cincinnati, Ohio, area.

The itinerary as completed at press time includes the following:

**Sunday, June 14, 7:30 p.m.**
Fluvanna Community Church
Jamestown, New York

**Tuesday, June 16, 7:45 p.m.**
South Hills Baptist Church
Erie, Pennsylvania

**Wednesday, June 17, 7:30 p.m.**
Poland Village Baptist Church
Poland, Ohio

**Thursday, June 18, 7:45 p.m.**
The Little Church in the Vale
Gates Mills, Ohio

**Friday, June 19, 7:30 p.m.**
Bible Baptist Church
Ashtabula, Ohio

**Sunday, June 21, 10:45 a.m.**
Bethlehem Baptist Church
Cleveland, Ohio

**Sunday, June 21, 7:30 p.m.**
Oak Ridge United Presbyterian Church
Wellsville, Ohio

**Tuesday, June 23, 7:30 p.m.**
Goss Memorial Church
Akron, Ohio

**Wednesday, June 24, 7:00 p.m.**
Calvary Bible Church
Mansfield, Ohio

**Thursday, June 25**
New Bethel Christian Union Church
Croton, Ohio

**Saturday, June 27, 7:30 p.m.**
First Baptist Church
Hartford, Michigan

**Sunday, June 28, 11:00 a.m.**
Hartford Federated Church
Hartford, Michigan

**Sunday, June 28, 7:30 p.m.**
First Baptist Church
Eaton Rapids, Michigan

**Monday & Tuesday, June 29 & 30**
Gull Lake Bible Conference
Hickory Corners, Michigan

**Wednesday, July 1, 7:30 p.m.**
Emmanuel Grace Wesleyan Church
Lansing, Michigan

**Sunday, July 5, 9:30 & 11:00 a.m.**
Grace Bible Church
Elmhurst, Illinois

**Sunday, July 5, 7:00 p.m.**
Midwest Bible Church
Chicago, Illinois

**Tuesday, July 7, 7:45 p.m.**
East Troy Bible Church
East Troy, Wisconsin

**Wednesday, July 8, 7:30 p.m.**
Wausau Bible Church
Wausau, Wisconsin

**Thursday, July 9, 7:30 p.m.**
Emmanuel Evangelical Congregational Church
Sheboygan, Wisconsin

**Friday, July 10, 7:45 p.m.**
Faith Baptist Church
New London, Wisconsin

**Saturday, July 11, 7:45 p.m.**
Youth-A-Rama Rally
Lancaster, Wisconsin

**Sunday, July 12, 11:00 a.m.**
Maple Ridge Bible Church
Boscobel, Wisconsin

**Sunday, July 12, 7:30 p.m.**
Peoples Church
Beloit, Wisconsin

**Tuesday, July 14, 7:30 p.m.**
Calvary Bible Church
Milford, Illinois

**Wednesday, July 15, 7:00 p.m.**
Pekin Bible Church
Pekin, Illinois

**Thursday, July 16, 7:30 p.m.**
Pleasant View Baptist Church
Pleasant Valley, Iowa

**Friday, July 17, 8:00 p.m.**
First Baptist Church
Waukon, Iowa

**Saturday, July 18, All day outing**
Youth for Christ
Rochester, Wisconsin

**Tuesday, July 21, 8:00 p.m.**
Calvary Baptist Church
Winona, Minnesota

**Wednesday, July 22**
University Avenue Congregational Church
St. Paul, Minnesota

**Sunday, July 26, 8:15 & 10:45 a.m.**
First Presbyterian Church
Sioux City, Iowa

**Sunday, July 26, 7:00 p.m.**
Sioux City Baptist Church
Sioux City, Iowa

**Tuesday, July 28, 7:30 p.m.**
Blue Ridge Bible Church
Kansas City, Missouri

**Wednesday, July 29, 7:30 p.m.**
Calvary Bible Church
Wichita, Kansas

**Thursday, July 30, 8:00 p.m.**
Mennonite Brethren Church
Fairview, Oklahoma

**Saturday, August 1, 7:30 p.m.**
St. Louis Youth for Christ
St. Louis, Missouri

**Wednesday, August 5, 7:30 p.m.**
Southern View Chapel
Springfield, Illinois

**Sunday, August 9, 10:40 a.m.**
The United Methodist Church
Anna, Illinois

**Sunday, August 9, 7:30 p.m.**
Beauchap Baptist Church
Pinckneyville, Illinois

**Wednesday, August 12, 7:00 p.m.**
Oak Hill Presbyterian Church
Evansville, Indiana

**Thursday, August 13,**
Berean Bible Church
Columbus, Indiana

**Sunday, August 16, 10:45 a.m.**
Elkmena Baptist Church
Erlanger, Kentucky

**AWARDS PRESENTED**

(Continued from page 3)

By vote of the students two teachers were recognized for the "Teacher of the Year" award: Russell Porcella, instructor in Biology, and Dr. Irving L. Jensen, professor of Bible.

**Athletic Honors**

Bryan's athletes were honored at the annual banquet on May 9. Among those receiving trophies were the most valuable players in various sports. These included Steve Roddy, Wyoming, Ohio, basketball; Bill Chaplin, Wheat Ridge, Colo., in soccer; Ray Lacy, South Hills, Denver, Colo., in baseball; and Gerald Wylie, Traverse City, Mich., in cross-country.

Other awards for most improved performance in track included Ed Kneisley, Johnson, Tenn.; and in cross-country, John Trivett, Johnson City, Tenn.

In soccer and baseball Paul Stone, Antioch, Tenn., was given the sportsmanship award and Gerald Wylie, Traverse City, Mich., the most improved.

In basketball additional honors went to Ned Berwager, Hanover, Pa., best defensive player, and to Charlie Gaehring, best offensive player.

In basketball Tim Margene, Little Rock, Calif., earned a special award for becoming an all-time scoring leader at Bryan with a four-year record of 1,075 points formerly held by Coach Dixon who graduated in 1964. The outstanding basketball player trophy went to Warren Hill, Dayton, Tenn.

A new award this year for a freshman with the most promise for the future in basketball was given to Ray Lacy in addition to his basketball trophy.

In addition to the fifteen awards to outstanding athletes, fifty letters were given to participants in the four intercollegiate sports and to the cheerleaders.
ALUMNI FEATURED AS CONFERENCE SPEAKERS AND MUSICIANS

Thomas Taylor ’54, associate professor of Old Testament and practical theology at Faith Theological Seminary, brings new light on Old Testament truths for present application. The Taylor family including Ruth (Sutton) ’51 and their five children will be conference guests.

Jean (Senz) ’60 Tobelmann of Belpre, Ohio, will be soprano soloist and director for the youth and children’s choirs. She has been active in musical expression in the churches she has attended since graduation at Bryan. Her husband, Jonathan, is an engineer; they have two daughters.

Robert Murphey ’50, new pastor of Palatine Bible Church in Illinois following a long pastorate in Michigan City, Indiana, is representing the twenty-year Bryan alumni and is also a graduate of Dallas Theological Seminary. Kathy and Tim Murphey are honor students at Bryan. Mr. Murphey will be accompanied by his wife, the former Ruth Currie ’51 and the younger children.

Donald Weltmer ’56, pastor of the Grace Fellowship Church, Ephrata, Pa., will be the children’s speaker for the evening sessions. He uses an extensive collection of magical apparatus to illustrate Bible and moral truths. He is a graduate of Grace Theological Seminary. Mrs. Weltmer and their children plan to share in the family conference.

The 9:45 morning sessions will have as speakers members of the class of 1960 as follows:

Rev. Jerry Day, pastor of Berean Bible Church, Columbus, Ind.
Rev. Clarence Schultz, pastor of Immanuel Evangelical Congregational Church, Sheboygan, Wis.
Rev. Alan Winkler, head of the Christian education department at Bryan.

CONFERENCE SCHEDULE

SATURDAY
2:00 p.m. Registration
6:00 p.m. Picnic Supper
7:45 p.m. Film

SUNDAY
8:30 a.m. Breakfast
10:00 a.m. Local churches
12:30 noon Dinner
3:00 p.m. Concert
5:30 p.m. Supper
7:00 p.m. Local churches
9:00 p.m. Missionary Film

CONFERENCE COSTS

Room and Board for entire session:
Adults $32.50 each
Adults (2 or more in one family) $27.50 each
Children (3 through 11) $20.00 each
Children (2 and under) no charge

Daily Rates:
Adults $4.00
Adults (2 or more in one family) $3.50 each
Children (3 through 11) $2.50 each
Children (2 and under) no charge

Linens (sheets, pillow case, towels) will be furnished; guests should bring pillow and blankets if desired.

SPECIAL FEATURES

✓ Picnic supper on campus on opening Saturday night. Local area friends bring covered dish.
✓ Sacred concerts at 3:00 p.m. Sunday, 7:00 p.m. Friday.
✓ Group outing at Fall Creek Falls State Park with swimming and hiking followed by picnic supper on Wednesday.
✓ Swimming daily at Cumberland Springs Bible Camp pool. Adults $4.00; Children $2.50.
✓ Air-conditioned dining hall, dormitories, and conference room.
✓ Choice of other sight-seeing opportunities include many historical and scenic points in the area.

SEE NEXT PAGE FOR RESERVATION FORM.
TEACHERS DOMINATE

ALUMNI NEWS

Wayne and Catherine (Marshall) ’48 Holbrook have moved to Vermillion, Ohio. Catherine completed courses at Kent State last June for her degree in education and is teaching fourth grade this year at Valleyview. The Holbrooks have two daughters, Pary and Patty.

Wayne Funderburg ’60 is teaching first grade in Norway, Michigan, and pastoring the Maple Grove Covenant Church at Tipler, Wisconsin, just across the border from his home.

Leopold Zutaia ’62 is teaching in public school in New Jersey and enjoys this work. His wife, Vicki, is from Mexico City. They have a daughter, Lisa Elena.

Carole (Bongaard) ’66 and Gordon Brown are living in Muskegon, Mich., and attending the Spring Lake Baptist Church. Carole is not teaching this year but caring for 18-mo. old Holly and working two evenings a week as a nurse in the intensive care unit at Hackley Hospital.

John ’68 and Naomi (Cross) ’70 Corcoran are living in Richmond, Va., where John is teaching at the Richmond Christian School and planning to work on the master’s degree at the University of Richmond.

Joan Blount ’69 is teaching fifth graders at Hampton, Va., public school and Karen Mahoney ’69 is teaching the first grade. They are both attending night school under a state program in Virginia. Joan is choir director, her church and director of 10-15 year olds plus being church pianist.

Priscilla Strube ’69 is teaching second grade at Jupiter Christian School just north of West Palm Beach.

Frances (Hogue) Cheers ’60 and Ryland Donald ’65 were given special recognition as honor students at the Academic Awards Banquet on May 7 at Middle Tennessee State University where they are enrolled in a graduate program.

Alan Johnson ’57 is teaching this year at Wheaton College in the Bible department in the area of apologetics. After completing his doctoral work at Dallas Seminary, he taught several years at Moody Bible Institute. Pictured above are Alan and Rae Johnson with Jan, 14; Kris, 11; Lynn, 7, and Lisa, 5 years.

Wally Durham ’69 is teaching U. S. History, government, and geography in Hixsville (Ohio) high school. He is also head baseball coach. His government class received state and national publicity when they voted for next year’s mayor to missionary serving in the projects of supporting his office. His class was on TV in Fort Wayne, Ind., and Toledo, Ohio. The class gave a Veterans’ day assembly program called “Patronary day” which the superintendent called the best he recalled in his thirteen years as superintendent. Wally and his wife, Marilyn, are promoting Bryan among the young people they know.

Leslie ’64 has accepted a position as educational coordinator of the New Careers Program at Cleveland State Community College. Besides being a graduate of Bryan, Leslie received the B.S. from U.T. and the master’s in education from Middle Tennessee State University. He and his wife, Beth Ann (Bylley) (55) live in Athens, Tenn., where she is also teaching.

David Egner ’61 professor of literature at Grand Rapids Baptist College, will be the tour director for a six-week European study-travel for 18-mo. old Holly and working two evening at the Maple Grove Covenant Church in Tipler, Wisconsin, just across the border from his home.

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BIRTHS
To Edward and Maureen (Hay) '58 Read in Jasper, Mo., a daughter, Sarah Elizabeth, on January 35. She joins her year old brother, James Edward, who was born January 6, 1969, but not reported previously to Bryan alumni.

To Cary '58 and Verna Perdue in Oak Ridge, Tenn., a daughter, Carlene, on December 31, 1969. Carrie, Carla, and Caris complete the quartet of girls.

To Dan '66 and Carol Amriller in Torrance, Calif., a daughter, Jennifer Suzanne, on November 31, 1969. Carrie, Carla, and Caris reside in Blountville, Tenn., on June 13. They have just welcomed their first child, John Mark, in Manheim, Pa., on March 10.

To Robert '56 and Diane Mathison in Knoxville, Tenn., a son, Gary Robert, on January 17. Bob is assistant pastor at Berean Bible Church while pursuing graduate studies at the University of Tennessee.

To Andrew x'67 and Earline (Ehrart) '67 Stancliff their first child, John Mark, in Miami, Fla., on June 6.

To John and Joyce (Wilson) x'70 Altman their first child, Tina Marie, on April 4, in Miami, Florida.

To Robert '58 and Inga (Stenberg) '68 Neely a daughter, Kristina Ann, on April 12 in Devison, Mich.

WEDDINGS
Mary Frances Jewell '68 to Frank Farnsworth at the Church of the Brethren in Rhea County, on March 21. Mary Frances is teaching at Evensville Elementary School in Hamilton County while Frank is employed in Chattanooga with Southern Blow Bros.

Barbara Sheddan '67 to Herman Posey in a home wedding in Dayton on March 22. The Poseys reside in Chattanooga where Barbara continues her teaching at Gnome-Middle Valley Elementary School in Hamilton County while Herman works at Mueller Mfg. Co., in Chattanooga.

Randall K. Travis '69 and Patricia Ann Nelson x'71 in LaFrance Baptist Church, LaFrance, S. C., on March 28.

Marion Ellen Lomas x'73 to J. Wayne Shank on March 25 at First Methodist Church in Orlando, Florida.

John Eastman '66 to Barbara Jean Elliott at Northwest Presbyterian Church in Dallas, Texas, on May 16.

Robert M. Miller '70 to Judith Marenle Rinch '70 at Bryan College Chapel on May 19.

Miranda Yan Hoang x'71 to Kaorkow Lin on May 2 in Berkley, Calif.

Curtis Coulter '70 to Alice Kay Yates '74 at North Euclid Church of God in Bay City, Mich., on May 29.

Leroy Roberts '69 to Glida Griswold x'73 at Sylvania Heights Baptist Church in Miami, Fla., on June 6.

Larry Dale Conners '69 to Kathleen Joyce Wells x'71 at Northfield Baptist Church in Northfield, Ohio, on June 6.

William Roger Wilson '70 to Lynn Kathleen Page x'70 on June 13 in Pennsville, N. J.

Richard Devis Logsdon '59 to Freda Lee Sproles '67 at Pleasant Hill Church of the Brethren in Blountville, Tenn., on June 13.

John Fortune x'71 to Donna Marie Jenkins '69 at First Baptist Church in Winnebago, Minn., on June 13.

DEATHS
Arthur Van Meeveren, former faculty member, who has been residing in Fort Lauderdale, Fla., died on March 19 after a lingering illness from cancer.

The Tax Reform Act May Affect Your Will

The Tax Reform Act of 1969 introduces some new tax concepts in many different areas of tax liability—personal, business, investment, and estate taxes. However, our interest here is to consider only the impact of the Tax Reform Act upon your will insofar as the Federal tax liability is concerned.

The extent of this liability may have been changed by the Tax Reform Act so that tax savings which may have been assumed under the prior law may be either diminished or entirely lost. Therefore, you should arrange to have your will reviewed by your lawyer to determine whether the will should be changed so as to preserve your tax savings.

Tax Benefits for Charitable Gifts

If your will provides for a gift to Bryan College, or some similar charitable organization, by means of a trust, there is a strong likelihood that the Tax Reform Act has increased the Federal estate tax liability, perhaps significantly. Unless the terms of the will are changed to incorporate the new concepts for charitable trusts, previous tax savings may be lost.

The Tax Reform Act continues to allow an estate tax deduction for a charitable gift only if the charitable remainder trust is either an ANNUITY TRUST, a UNITRUST, or a POOLED INCOME TRUST. Although more complicated than the old type of trust, these new types provide an excellent way for a donor to retain income from his gift, with the trust principal passing to a charitable institution upon the death of the income beneficiary. Since these new types of trust were discussed rather thoroughly in the last issue of the Stewardship Planner, we are reviewing only the highlights of Annuity Trust and the Unitrust here now.

Annuity Trust and Unitrust

An ANNUITY TRUST specifies in dollar terms (at least five percent of the fair market value of the transferred property) the amount of the annuity which is to be paid to the income beneficiary. The annuity trust is evidently an alternative rather than a substitute for the old classic charitable gift annuity. Under an annuity trust, the payments are required only so long as the trust has sufficient assets to make the payments; whereas, in the classic charitable gift annuity, the payments are backed by all of the charity’s assets—not just the donor’s gift.

A UNITRUST specifies that the income beneficiary is to receive annual payments based on a fixed percentage, which cannot be less than five percent of the net fair market value of the trust’s assets valued annually. However, the unitrust contract may require the trustee to pay only the trust’s income if the actual income is less than the stated percentage. Deficiencies in distributions, when the trust income is less than the stated percentage, must be made up in later years if the trust income exceeds the stated percentage.

In the old type of charitable trust, the trustee could be given the power to “invade” the principal for the benefit of the income beneficiary in the event of sickness, to meet emergency needs, and for other specified purposes. Under the new regulations for trust agreements, there can be no provision for division of the income of the trust for the benefit of the income beneficiary.

BRYAN COLLEGE, DAYTON, TENNESSEE 37321

Please send me without obligation:

EFFECTIVE GIVING THROUGH YOUR WILL

37 THINGS PEOPLE "KNOW" ABOUT WILLS THAT AREN'T REALLY SO

EFFECTIVE GIVING THROUGH GIFT ANNUITIES

Annuity Application Blank

My name and address are correct as they appear on the other side.
The only invasion of principal permitted is to satisfy the fixed percentage or dollar payment stated in the agreement.

Effective Dates

Income and gift tax charitable deductions are no longer allowed for the old type charitable remainder trusts created after July 31, 1969. An estate tax charitable deduction will be allowed only for:

1. Irrevocable living charitable remainder trusts created before October 10, 1969.
2. Charitable remainder trusts created by wills in existence on October 9, 1969, if the testator dies before October 9, 1972, without having modified his will.
3. Property transferred in trust on or before October 9, 1969, if the will could not be modified thereafter because of the individual's mental disability.

If a tax savings through a charitable trust set up under the provisions of a will are to be preserved, the will must be changed to the extent that the trust form is either an annuity trust or a unitrust. If the testator is incompetent and dies after October 9, 1972, without having modified his will.

Other Reasons for Reviewing the Will

There are many other reasons besides tax considerations, for reviewing existing wills. Other events in your personal life which may have made your will, or portions of it, invalid are:

- A change in your marital status, or that of your beneficiaries.
- A significant increase or decrease in the size of your estate.
- A disposition by you of property which you bequeathed in your will to a particular person.
- The acquisition of real estate in another state.
- A change in the financial status of one or more of your beneficiaries.

Only a review of your will can reveal whether it has become outdated because your family or financial situation has changed. However, if it is necessary to make any change in your will, it should be done under the supervision of your attorney. Do-it-yourself changes could make your entire will, or part of it, invalid.

Do not overlook the possibility of tax savings and increased benefits to your beneficiaries by making charitable gifts through your will. Additional information concerning wills may be secured without obligation by returning the attached coupon.

Accumulation Trusts

The new rules apply also, to accumulation trusts — trusts in which the trustee is authorized or directed to accumulate income and to distribute it, at a future time, to designated beneficiaries. This type of trust involves, mainly, the Federal income tax liability of the beneficiaries.

Under prior law the calculation of the tax liability to income beneficiaries of an accumulation trust was subject to highly technical and complex rules. The Tax Reform Act not only further complicates these rules but also increases the tax liability and makes the administration of an accumulation trust unusually difficult. Those who have established accumulation trusts, whether living trusts or under a will, should decide whether to retain the trust, regardless of its general undesirability under the new law, or modify or dissolve it.

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