Are you looking to sell your ownership in a business?

Would you like to make a significant impact and leave your legacy at WSU?

If you have ownership in any of the following:
- Limited Liability Corporation (LLC)
- S Corporation
- Privately held C-Corporation
- Partnership

you may want to consider making a gift of closely held stock to support the future of WSU.

If you’ve owned closely held stock for more than one year, your gift of stock may allow you to:
1. Make a large impact at WSU that you never thought possible.
2. Take an income tax deduction for the appraised fair market value of the shares.
3. Potentially eliminate the capital gains tax on the contributed shares.

Contact the Office of Gift Planning for more information.

📞 509-335-7883
📧 gpoffice@wsu.edu
🌐 giftplanning.wsu.edu

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**Rowpar Shares Benefit College of Education**

Jim Ratcliff (above), a proud long-time Coug supporter, holds a PhD from the WSU College of Education. Jim and his wife were one of the top four shareholders in Rowpar Pharmaceuticals, a privately held C-corporation Jim led as CEO. Jim converted stock options he received as compensation and made two gifts of stock over a three-year span to the WSU Foundation, totaling 50,000 shares in the company. When Rowpar sold in 2022, WSU gained the benefit of that sale of stock totaling $223,000 and the gifts were designated to support the College of Education’s Dean’s Excellence Fund as well as create an endowment supporting international collaborations within the College.

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**DISCLAIMER:** Gifts of closely held stock must comply with the WSUF Gift Acceptance Policy and be accepted by the Gift Acceptance Committee. This information is not intended to be interpreted or relied upon as legal, tax, or financial advice. Always consult a legal or tax advisor first before completing a gift of closely held stock.