

COWBOY Legacy

FALL 2026



John Borszcz

THE COWBOY LEGACY OF JOHN BORSZCZ

When 18-year-old John Borszcz stepped off a plane in Laramie in August 1960, he wasn't convinced he'd made the right decision.

Calling home from the airport, he told his mother, "Mom, there is nothing here—no people, no buildings. I don't know if I can do this."

Her answer was simple: "You have a round-trip ticket. You stay until Christmas."

John would stay for over five years and go on to earn his bachelor's and master's degrees from the University of Wyoming, meet a young woman from Rawlins named Sharon O'Melia who would become his wife, and form a deep love for the Cowboy State.

John's path to UW was anything but ordinary. Born in Poland during World War II, he and his family survived

two years in a German work camp before being liberated by American troops in 1945. Sponsored by family members, they immigrated to the United States, where John eventually discovered wrestling in Ohio. His talent earned him a scholarship to UW, changing the course of his life.

After graduating, John built an extraordinary coaching career, leading championship wrestling programs and earning induction into multiple wrestling halls of fame. Yet despite decades spent elsewhere, Wyoming always remained home in his heart.

Following John's passing in 2018, Sharon wanted to ensure that the university and the wrestling program that meant so much to them both would continue to benefit from their shared love of Wyoming.

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John and Sharon Borszcz

The Cowboy Legacy of John Borszcz

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In 2025, she established the John and Sharon Borszcz Wrestling Endowment. Sharon chose to make annual qualified charitable distributions (QCDs) from her IRA to build the endowment, allowing her to support Wyoming wrestling while satisfying her required minimum distributions. She has also named the endowment as a beneficiary of her IRA, ensuring their generosity will continue to strengthen the program for future generations of Cowboy wrestlers.

“Wyoming has always meant so much to me, and I know how much it meant to John,” Sharon says. “He truly developed the same love for Wyoming that I have had my entire life. You would’ve thought he was born there too.”

2 Powerful Ways to Use Your IRA to Create YOUR WYOMING LEGACY

An IRA is a reliable, tax-wise way to plan for retirement. But eventually, taxes are due when you take distributions...and *also* if you leave your IRA assets to loved ones.

To maximize the funds in your IRA and prevent your hard-earned dollars from being reduced by taxes, consider using them to support UW by one of the methods below. As a nonprofit organization, the University of Wyoming Foundation will receive 100% of your gift, tax-free.

1. Make Your Impact Today

If you're 70½ or older, you can give up to \$111,000 in 2026 through a qualified charitable distribution to the UW Foundation to support the University of Wyoming. Your benefits.

- See the difference you're making today.
- Pay no income taxes on the gift. (The transfer doesn't generate taxable income or a federal income tax charitable deduction.)
- Satisfy all or part of a required minimum distribution.

2. Create Your UW Legacy

You can name UW as a full or partial beneficiary of your retirement account. This is a great option for extending support beyond your lifetime. Plus, it costs nothing to set up. You can often update your beneficiary designations on your IRA administrator's website.



TAKE THE NEXT STEP

Gifts from your IRA can help UW students achieve their dreams, today *and* tomorrow. Contact Brett Befus at (307) 766-4259 or at bbefus@uwyo.edu to explore your options.



YOUR YEAR-END CHECKLIST

If you want to ring in 2027 feeling organized and secure, use this list to ensure you have your bases covered:

- ✓ **Revisit your will or living trust.** Planning protects people and causes closest to your heart. One of the most thoughtful things you can do for your loved ones is to review these documents, especially if you experienced any life changes this year, such as getting married, welcoming children or grandchildren, or moving to another state.

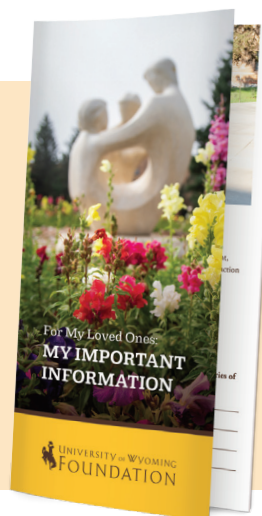
- ✓ **Review your beneficiary designations.** Make sure the beneficiaries of your life insurance or retirement plans reflect your current wishes. You can also consider using these accounts to reflect your values by naming the University of Wyoming Foundation as one of your beneficiaries.

- ✓ **Don't overlook bank or brokerage accounts.** Name a person or organization like the University of Wyoming Foundation to receive bank or brokerage accounts after your lifetime.*

*State laws govern payable-on-death accounts and transfer-on-death accounts. Please consult with your bank representative or investment advisor if you are considering these gifts.

A Gift for You

Do your loved ones know where you keep your important papers? Have you shared important instructions? Send for our FREE copy of *For My Loved Ones: My Important Information*, which helps you take inventory so that you and your family can have peace of mind. Just return the reply card today to get yours.



Smart Year-End Giving

IDEAS BEYOND CASH

You can still make a difference at UW this year! Consider these options before finalizing your giving decisions as 2026 winds down.

Use appreciated stock and gifts from your IRA

Donating stock that you have owned for longer than one year could qualify you for a federal income tax charitable deduction and eliminate any tax on the appreciation.

If you are age 70½ or older you can make a qualified charitable distribution from your IRA and pay no taxes on the distribution. This could be a smart giving solution at year-end if you still need to take a required minimum distribution. See the article on the inside for more details about giving through your IRA.

Make a gift from your donor advised fund.

Add funds to an existing DAF or open a new one. If you have a donor advised fund (DAF), you can

recommend a grant or recurring grants to support the university. When you contribute funds to your DAF, you will qualify for a charitable deduction.

Receive income for life

A charitable gift annuity (CGA) will provide you (and/or a loved one) with dependable income payouts. Rates are currently the best they have been in 18 years—but that could change next year. Take advantage of these payout rates by creating a gift annuity before December ends.

Bonus Option: If you are 70½ or older, you can make a one-time tax-free distribution from your IRA to fund a CGA. This option comes with special rules, so contact us for details.

Timing Matters

With any of the giving options mentioned above, we recommend you begin the process early to ensure gifts are completed prior to the end of the year. That way, you can ensure you receive any related tax benefits.



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