

To include a bequest to Make-A-Wish Foundation® of the Mid-South in your will, we suggest this simple statement: I give, devise and bequeath to the Make-A-Wish Foundation® of the Mid-South, located at 1780 Moriah Woods Blvd, Suite 10 Memphis, TN 38117 the sum of \_\_\_\_ dollars (or \_\_\_\_% of my estate, or the residual of my estate otherwise describe the gift) for the general purposes and uses of the Foundation at the discretion of the Board of Directors.”Through effective planned giving, you can balance your personal financial goals and your charitable interests while possibly realizing significant tax benefits. A planned gift to the Make-A-Wish Foundation® of ensures that your support will grant the wishes of children living with life-threatening illnesses to continue in perpetuity. By doing so, not only do you help to make wishes come true, but you can shield a significant portion of your estate from estate taxes and, in some cases, you can get an immediate tax deduction (please contact your tax advisor.) Please let us know if you’ve named the Make-A-Wish Foundation® of in your estate.A bequest is one of the most meaningful legacies you can leave with a lasting impact. To include a bequest to Make-A-Wish Foundation® of in your will, we suggest this simple statement: I give, devise and bequeath to the Make-A-Wish Foundation® of the Mid-South, located at 1780 Moriah Woods Blvd, Suite 10 Memphis, TN 38117the sum of \_\_\_\_ dollars (or \_\_\_\_% of my estate, or the residual of my estate otherwise describe the gift) for the general purposes and uses of the Foundation at the discretion of the Board of Directors.”

***Bequest options to consider:***

- 1.*Specific bequest:* You designate a dollar amount or a specific asset (stocks, life insurance, and real property) from your estate.
  
- 2.*Percentage bequest:* You give a specific percentage of your estate.
  
- 3.*Residual bequest:* You give a specific residue—what is left after the other terms of your will have been satisfied—be paid to Make-A-Wish Foundation® of the Mid-South.
  
- 4.*Restricted bequest:* You restrict your bequest to the Make-A-Wish Foundation® of the Mid-South. We have some great news for IRA owners who are age 70 or older! If you are at least 70 years of age and own an IRA, you may now transfer a gift of up to \$100,000 from your IRA to the Make-A-Wish Foundation® of the Mid-South. With the IRA gift, your donation will not be included in your taxable income, and no income tax deduction will apply. Qualified charitable transfers must come only from IRA’s (not 401(k), 403(b), SEP-IRA or Simple IRA plans). However, for some donors it may be possible to establish a new IRA and then roll over assets from another plan to the new IRA. This IRA may then be used to make qualified charitable gifts.

***It is wise to consult tax professionals if you are contemplating a gift under the new law.***