

## Ways to Give to the Oregon Women Lawyers Foundation

Making a gift to the Oregon Women Lawyers Foundation will help the foundation fund programs and projects designed to give women and minorities greater access to and a better understanding of the justice system while providing you or your estate with tax deductions. You can give now, or include a gift as part of your estate planning. For example, if you make a gift in your will, your estate may claim the charitable deduction. Using a tax deferred asset to fund a charitable bequest will provide unique planning opportunities and considerations. Because charities are exempt from paying income taxes, using tax-deferred retirement assets for charitable gifting is tax-efficient, as the gift will escape both income and estate tax levied on the asset, thus maximizing the power of your gift. Below are bequest samples you might consider. Please seek experienced legal counsel and independent tax advice to determine how these tax benefits may impact your personal estate planning.

### **Bequest Samples for a Will or Trust:**

1.                    Specific Sum: I give, devise and bequeath \$100,000 to the Oregon Women Lawyers Foundation of Portland, Oregon, tax ID #91-1770055, an Oregon nonprofit corporation, to be used for its general charitable purposes.
2.                    Specific Asset: I give, devise and bequeath my Salvador Dali, Limited Edition Lithograph entitled “Celestial Elephant” to the Oregon Women Lawyers Foundation of Portland, Oregon, tax ID #91-1770055, an Oregon nonprofit corporation, to be used for its general charitable purposes.
3.                    A Percentage of the Residue: I give, devise and bequeath 10% of my residue to the Oregon Women Lawyers Foundation of Portland, Oregon, tax ID #91-1770055, an Oregon nonprofit corporation, to be used for its general charitable purposes.
4.                    Residue: I give, devise and bequeath the remainder of my residue to the Oregon Women Lawyers Foundation of Portland, Oregon, tax ID #91-1770055, an Oregon nonprofit corporation, to be used for its general charitable purposes.

### **Example Beneficiary Designation on an Insurance Policy:**

§                    Name: Oregon Women Lawyers Foundation  
§                    Social Security Number (Tax ID #): 91-1770055  
§                    Address: P.O. Box 82522, Portland, Oregon 97282  
§                    Relationship: N/A  
§                    Date of Birth: N/A  
§                    Percentage/fraction: 100%

### **Example Beneficiary Designation of a Retirement Account:**

§                    Name: Oregon Women Lawyers Foundation  
§                    Social Security Number (Tax ID #): 91-1770055  
§                    Address: P.O. Box 82522, Portland, Oregon 97282  
§                    Relationship: N/A  
§                    Date of Birth: N/A  
§                    Percentage/fraction: 100%