



# THE ENDOWMENT PROJECT

EMPOWERING ARIZONA'S SPECIAL NEEDS COMMUNITY





**Lions Camp Tatiyee is the only organization in Arizona that provides individuals with special needs the opportunity to spend a week away from home in the White Mountains, enjoying activities and meeting new friends, all free-of-charge.**

We provide this unique experience to special needs families in Arizona in an environment that encourages special needs campers to discover a newfound independence and confidence that comes with trying new activities and challenging personal limits.

Lions Camp Tatiyee is a 501(c) 3 non-profit that operates solely on donations from the Lions, individuals, businesses, corporate sponsors and grants. Now more than ever, we need your support if we are to continue to provide the incredible Lions Camp Tatiyee experience free-of-charge to families of special needs children.

## **Charitable bequests cost nothing during life, but they can change the lives of future campers, touching a world we can only imagine.**

Planning a Charitable Bequest is one component of an overall financial, tax, and estate planning process. The process begins by asking: What will I do with what I've built during my life? It's an important question. Without thoughtful planning, your 'nest egg' could be squandered through taxes, probate costs, and distributions to unintended beneficiaries. While you may not think of yourself as having an 'estate,' you do - and almost everyone needs an estate plan. While it is tempting to procrastinate, the planning process is quick and easy for most people, and charitable bequests usually take one of two forms:

### **1 Name Lions Camp Tatiyee as a Beneficiary of Your Individual Retirement Account (IRA), Qualified Retirement Plan, or other Financial Account.**

Simply request a beneficiary designation form from your plan administrator, and include Lions Camp Tatiyee as a sole or partial beneficiary (based on a percentage of the value) of the plan or account. Or name Lions Camp Tatiyee as a contingent beneficiary to be paid only if other beneficiaries are no longer alive.

Since IRAs and qualified retirement plans are reduced by income taxes when passed to loved ones other than a spouse, by naming Lions Camp Tatiyee as a beneficiary, you can eliminate some or all of the income taxes due.

### **2 Include Lions Camp Tatiyee as a Beneficiary of Your Will or Living Trust.**

If you don't have a will and/or living trust, now is the time to complete that important task. Sample wording to include a charitable bequest in your will or trust is included here for you. If you already have a will or living trust, it is easy to add a short paragraph, called a 'codicil,' to your existing document.

**Thoughtful planning ensures that you minimize taxes, provide the right benefit to the right beneficiary, and pass on your life's work - in terms of both finances and values – to the people and programs that you most care about. As you plan, keep these ideas in mind:**

### **Structure Your Future Gift**

Charitable bequests can be structured in several ways. You can give a specific dollar amount or a percentage of your estate. A percentage is usually a better approach since it is difficult to know the ultimate size of your estate.

### **Sample Bequest Language for Gifts to Lions Camp Tatiyee**

(The correct name to use in a bequest provision to Lions Camp Tatiyee is: Lions Camp Tatiyee, Lakeside, Arizona, federal ID# 86-6052371)

#### **Un-restricted Gift:**

"I give to Lions Camp Tatiyee (LCD, Lakeside, Arizona, federal ID# 86-6052371 (a percentage of the estate, specific dollar amount, remainder of estate after all other bequests & expenses, etc.) to be used for such purposes as the Board of Directors may determine."

#### **Restricted Gift:**

"I give to Lions Camp Tatiyee, Lakeside, Arizona, federal ID# 86-6052371 (a percentage of the estate, specific dollar amount, remainder of estate after all other bequests & expenses, etc.) to be used for (describe how your gift is to be used, such as for camperships, to support a building or program, etc.). If at any time, it becomes impossible or impractical for my gift to be used for the above charitable purpose, Lion Camp Tatiyee shall use my gift for a purpose and in a manner that most closely meets the above charitable purpose."

#### **Bequest to establish a Memorial Fund**

"I give to Lions Camp Tatiyee, Lakeside, Arizona, federal ID# 86-6052371 (a percentage of the estate, specific dollar amount, remainder of estate after all other bequests & expenses, etc.) to be used to create "The Memorial Fund" a permanent endowment fund hereafter referred to as The Fund. The Fund shall be managed by Lions Camp Tatiyee subject to its investment and spending policies, and the income from The Fund, as defined by those policies, shall be used for (describe how your gift is to be used, such as for camperships, program. etc.). If my gift is below the minimum level required to establish an endowment at Lions Camp Tatiyee, or if, at any time, it becomes impossible or impractical for The Fund established by my gift to be used for the above charitable purpose, Lions Camp Tatiyee shall use my gift or The Fund for a purpose and in a manner that most closely meets the above charitable purpose."

**(Continued)**



**Give the remainder, or residue, of your estate after all other expenses and non-charitable bequests are distributed.**

**Make your charitable bequest contingent on other elements in your will or trust.** For instance, a gift might only be provided to Lions Camp Tatiyee if other beneficiaries are no longer alive or unable to meet certain conditions that you define.

**Decide how your future gift will be used, such as to support camperships, or a special area of interest to you.** However, keep in mind that since your charitable bequest may not come to Lions Camp Tatiyee for many years, un-restrictive bequests are the most valuable. Less restrictive bequests help us respond to new opportunities or challenges that only the future can reveal.

**Create a named endowment fund to honor your family or others that will provide annual funding for campers or program needs in perpetuity.** Named endowment funds, established either during life or through a charitable bequest, require a major gift to establish (the current minimum is \$25,000), allowing you to make a difference every year. Your gift is invested for long-term growth, and only the income is used annually—enabling your gift and your values to endure for generations.

**Charitable Trusts** are another option that allow you to meet family or business needs while significantly reducing your tax burden. Charitable trusts can be established now or through an estate plan, enabling you to generate substantial income for yourself, your loved ones, or Lions Camp Tatiyee as you: expand your retirement funds beyond the limits of your 401k or other retirement plans achieve a tax-reduced transfer of a family business sell appreciated securities and real estate while avoiding capital gains taxes grow assets before passing them to family secure your financial future, and Lions Camp Tatiyee's. Assess your life insurance needs regularly. Make sure you have the coverage that you need, and if your needs change consider donating a policy to or naming Lions Camp Tatiyee as a beneficiary.



**For more information on how you can support Lions Camp Tatiyee's Endowment Project Through Charitable Bequests & Planned Giving**

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