

Bequests

BEQUEST



Donor's Family



A charitable bequest is one of the easiest ways you can leave a lasting impact on the Make-A-Wish Orange County and the Inland Empire Wish Children.

A bequest may be made in your will or trust directing a gift to Make-A-Wish Orange County and the Inland Empire.

Benefits of Your Bequest

- Receive estate tax charitable deduction.
- Lessen the burden of taxes on your family.
- Leave a lasting legacy.

How Do You Make a Bequest?

A bequest is one of the easiest gifts to make. With the help of an advisor, you can include language in your will or trust specifying a gift to be made to family, friends or Make-A-Wish® Orange County and the Inland Empire as part of your estate plan.

[Click Here to review sample bequest language.](#)

Your Bequest Options

A bequest may be made in several ways:

- Gift of a percentage of your estate
- Gift of a specific dollar amount or asset
- Gift from the balance or residue of your estate

Making a Bequest of Your Retirement Assets

A retirement asset, such as an IRA account, makes an excellent bequest to us. If the IRA were given to your family, much of the value may be lost through estate and income taxes. By designating Make-A-Wish Orange County and the Inland Empire as the beneficiary of all or part of your IRA (using a beneficiary designation form provided by your custodian), the full value of the gift is transferred tax-free at your death and your estate receives an estate tax charitable deduction.

Thank you for your interest in making a bequest to Make-A-Wish® Orange County and the Inland Empire. We are honored that you are considering entrusting us to carry forward your legacy of hope for courageous and deserving children facing life-threatening medical conditions. Here are some of the ways you can help us carry out our charitable mission:

DIFFERENT TYPES OF BEQUESTS

Through a bequest, a donor may leave Make-A-Wish Orange County and the Inland Empire a specific dollar amount, or all or a certain percentage of the donor's estate. The donor may stipulate whether the bequest is for the general support of Make-A-Wish Orange County and the Inland Empire or for a specific purpose. A bequest also may be made in honor or memory of another individual. There is no limitation on the size of the gift.

In addition to cash and marketable securities, gifts to the Make-A-Wish Orange County and the Inland Empire may include real estate, works of art, or other property. All outright gifts to the Make-A-Wish Orange County and the Inland Empire should result in a charitable deduction for federal estate taxes.

SUGGESTED FORMS OF BEQUESTS

When making or revising a will, a donor should consult with an attorney. Make-A-Wish Orange County and the Inland Empire Planned Giving Office will be pleased to work with you and your attorney. We encourage you to speak with us if you are interested in making a gift for a specific purpose, or a gift of property other than cash or marketable securities. It is our goal to assure that your gift intent is honored, and we look forward to working with you.

The following are sample forms for making various types of bequests:

1. Outright Bequest

(a) Specific dollar amount:

"I give the sum of \$_____ to the Make-A-Wish Foundation of Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, to be used or disposed of as its Board of Directors deems appropriate in its sole discretion."

(b) Specific personal property:

"I give [Description of Property] to the Make-A-Wish Foundation Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, to be used or disposed of as its Board of Directors deems appropriate in its sole discretion."

(c) Specific real property:

"I give all of my right, title and interest in and to the real property located at [Address or Description of Property] [and legally described on the attached Exhibit A] to Make-A-Wish Foundation Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, [subject to or free and clear of all claims, liens, and encumbrances], to be used or disposed of as its Board of Directors deems appropriate in its sole discretion."

(d) Share or entire residue of estate:

"I give [all or __%] of the remainder of my estate to Make-A-Wish Foundation Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, to be used or disposed of as its Board of Directors deems appropriate in its sole discretion."

2. Conditional or Restricted Bequest

(a) Conditioned on Survivorship:

If the bequest is conditioned, insert the conditional language in one or more of the above provisions. For example:

"If my spouse does not survive me, I give the sum of \$___ to Make-A-Wish Foundation Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, to be used or disposed of as its Board of Directors deems appropriate in its sole discretion."

(b) Restricted Use:

If the gift to Make-A-Wish Orange County and the Inland Empire is for a purpose other than the Make-A-Wish Orange County and the Inland Empire unrestricted use, insert the restriction in place of the words "to be used or disposed of as its Board of Directors deems appropriate in its sole discretion." For example:

"I give the sum of \$_____ to Make-A-Wish Foundation Orange County and the Inland Empire, 3230 El Camino Real, Suite 100, Irvine, CA 92602, for the following use and purpose: [Describe Use or Purpose]." If the gift is subject to a restriction, we suggest you also include one of the following provisions:

The foregoing restriction is precatory, and I impose no legal or equitable restriction on the use of this gift."

Or

"If in the judgment of the Board of Directors Make-A-Wish Orange County and the Inland Empire, it becomes impossible to accomplish the purpose of this gift, the income and principal may be used for such similar purposes and in such manner as is determined by the Board of Directors in its discretion."

CONTACT INFORMATION

Make-A-Wish Orange County and the Inland Empire
3230 El Camino Real, Suite 100
Irvine, CA 92602
Federal Taxpayer/Employer Identification No.: 33-0036556

On behalf of the children we are privileged to serve, thank you for thinking of Make-A-Wish Orange County and the Inland Empire. If you have any further questions, or if we can provide you with additional information, please let me know.

Best wishes,



Stephanie McCormick, President/CEO