



# ENVIRONMENTAL LAW INSTITUTE LEGACY SOCIETY

## SUGGESTED BEQUEST LANGUAGE

I give to the Environmental Law Institute (ELI), a Washington, D.C. not-for-profit corporation with its principal offices at 2000 L St. NW, Suite 620, Washington, D.C. 20036,

Choose from one of the following 5 alternatives:

- (1) the sum of \$\_\_\_\_\_
- (2) \_\_\_\_\_% of my \_\_\_\_\_\*
- (3) such amount that when added to the proceeds of all retirement plan benefits, annuities and insurance policies payable to the Environmental Law Institute as a result of my death will equal the sum of \$\_\_\_\_\_ or \_\_\_\_\_% of my \_\_\_\_\_\*
- (4) the sum of \$\_\_\_\_\_ or \_\_\_\_\_% of my \_\_\_\_\_\*, whichever is greater
- (5) the sum of \$\_\_\_\_\_ or \_\_\_\_\_% of my \_\_\_\_\_\*, whichever is less

to be used for its general purposes.

This gift shall be used as the Environmental Law Institute's Board of Directors, in its discretion, believes to be appropriate to further the mission of the Environmental Law Institute.

*Because environmental challenges may change over time, if you choose to indicate a specific purpose for which you desire the funds to be used, please add the following:*

I request but do not require that the Environmental Law Institute use these funds for \_\_\_\_\_.

\* A determination whether the percentage going to ELI should come out of e.g. the gross estate, adjusted gross estate, residuary probate estate or trust estate or any other measuring base should be made after consultation with legal counsel given the tax ramifications involved on the bequest and depending on, among other things, whether (1) you want the bequest measured against the total value of the assets passing as a result of your death, or just those that are includible in your taxable estate or whether the measure is against the total value of the probate estate or the non-estate, which would depend on whether the bequest is set forth in your will or a trust agreement; (2) as well as on the tax apportionment provisions applicable to the bequest under relevant state law, federal law, and applicable provisions of your will or trust agreement.

Please note: the information provided above is not to be construed as legal or tax advice, and you are strongly advised to consult with your attorney or other tax advisor to ensure compliance with federal and state laws for your own legal and tax situation. Furthermore, the above information is intended to be general and educational in nature as ELI does not provide legal or tax advice. Rules and regulations regarding the income, estate and/or inheritance tax deductibility of donations for charitable purposes vary from state to state and may therefore affect the applicability, accuracy or completeness of the information above.