

AGNES SCOTT COLLEGE

Legacy Giving

Imagine the impact your future gift to Agnes Scott could make.

Create a lasting statement of your commitment to the College's mission through legacy giving (also known as planned giving): the promise of future support to Agnes Scott through your will, beneficiary designations of a retirement or investment account, or gifts that pay you income like a Charitable Gift Annuity. Through legacy giving, donors can attain their highest philanthropic ambitions and provide for Agnes Scott's enduring and exciting future, with little to no impact on their current finances.

Common ways to make a legacy gift:

Through Your Will: A provision made in your will to make a gift to the college is also called a bequest. In your will, you may make a gift of a specified amount or a percentage of your estate, either in its entirety or of what remains after you provide for loved ones.

Through Beneficiary Designation: Naming Agnes Scott as a beneficiary of your retirement, investment, or life insurance account is surprisingly easy. Many account administrators allow you to make this change online, and you can change it at any time. Making Agnes Scott the beneficiary of a pre-tax investment like an IRA avoids the taxation that would be charged to your heirs if you left those accounts to your loved ones.

Charitable Gift Annuity: With an investment of \$10,000 or more, Agnes Scott can help donors age 60 or older establish a charitable gift annuity that will pay the donor or a loved one an annual income for life. The remainder of the investment, when you no longer need it, goes to Agnes Scott. A charitable gift annuity provides a tax deduction for part of the initial investment, plus a guaranteed revenue stream that is partially tax-free. The amounts of guaranteed life income and tax deductions depend on the amount of the gift and the donor's age.

Charitable Remainder Trust: A charitable remainder trust (CRT) is generally established through your financial advisor with a principle of \$100,000 or more. The donor makes the gift now and retains income for life or for a specific period, and may also provide income for another recipient. When the trust ends, the assets are distributed to the College and other beneficiaries. The two most common types of charitable remainder trusts are annuity trusts (in which the income is established at the outset and never varies) and unitrusts (where the income increases or decreases with the value of the assets in the trust).

Always consult an attorney and/or financial advisor before making legacy gift plans.

For more information about legacy giving to Agnes Scott, please contact
Lee Davis, Interim Senior Director of Development, at 404.471.5448 or ldavis@agnesscott.edu.

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Reunion Counting Legacy Gifts

Documented legacy gifts count in your Class Gift to All Funds in your 50th or later reunion.

- In the 50th reunion year, the Reunion Class Gift to All Funds total announced at Alumnae Convocation includes **all documented legacy gifts of living classmates** at full documented value.
- After the 50th reunion, the Reunion Class Gift to All Funds includes legacy gifts newly documented during each reunion cycle, at full documented value.
- If the donor is a Return-to-College or Woodruff Scholar, documented legacy gifts are included in the Reunion Class Gift to All Funds total for the reunion cycle in which the donor turns 60.

Reunion Class	Reunion Class Gift to All Funds includes legacy gifts documented during:
Class of 1974 (50th Reunion)	Lifetime through the reunion giving deadline
Class of 1969 (55th Reunion)	July 1, 2019, through the reunion giving deadline
Class of 1964 (60th Reunion)	July 1, 2019, through the reunion giving deadline
Class of 1959 (65th Reunion)	July 1, 2019, through the reunion giving deadline
Class of 1954 (70th Reunion)	July 1, 2019, through the reunion giving deadline

How Reunion Fund Chairs can help:

- Add a staff-provided statement or insert about Legacy Giving to your appeals
- Encourage those who have already made a planned gift to document their intent
- Share how easy it is to let the college know and count legacy gifts in Class Gifts to All Funds
- Emphasize how documented legacy gifts can help your class sweep the trophies

Just 3 Steps to Document a Legacy Gift:

1. Let the College know so we can add you to the **Frances Winship Walters Society!**
2. If you feel comfortable estimating or providing the value of your legacy gift, complete Agnes Scott's simple, non-binding **Record of Legacy Gift Intention**. The College welcomes but does not require excerpts or full copies of wills, revocable trust agreements, codicils, or statements of account as additional documentation.
3. If you wish to define your gift's use, you may wish to create a **Legacy Gift Agreement** to design a named endowed or expendable fund.

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C O L L E G E

Special Ways to Give

Automatic Monthly Giving

Make a monthly gift automatically with your credit or debit card that automatically renews at the beginning of each fiscal year (July 1.) You can also fulfill a pledge by allowing Agnes Scott to automatically charge your card until your pledge is complete. The full anticipated total for the year will count in your reunion-year class giving totals.

Tax-Advantaged Giving through Your IRA

If you are 72 years of age and have an Individual Retirement Account (IRA), you can realize a tax advantage by making a Qualified Charitable Distribution (QCD) directly from your IRA to Agnes Scott. Owners of Individual Retirement Accounts must begin taking Required Minimum Distributions (RMD) at age 72. From then on, a permanent tax provision allows you to make gifts to Agnes Scott and other qualified charities directly from your IRA. These gifts are subtracted from your Required Minimum Distributions and do not count as revenue on your taxes. Because this type of gift actually reduces your income, it offers tax benefits even if you do not itemize your deductions.

Give Stocks or Other Securities

Realize a tax advantage by making a gift of appreciated stocks or securities. When you give stock shares, you'll generally take a tax deduction for the full fair market value, which may be more than your original investment. Giving stock may offer a significant advantage over giving cash, or selling your appreciated securities and contributing the after-tax proceeds. Your broker can transfer securities to Agnes Scott or send unsigned stock certificates by certified mail to the office of development.

Give through Donor-Advised Funds

Donor-advised funds are among the fastest-growing source of charitable giving. A donor-advised fund (DAF) is a charitable investment account created through a public charity, often called a community foundation. Donors to a DAF receive the tax benefit of their donation immediately, and then recommend grants from the fund to their chosen charity, like Agnes Scott. With limits on itemized charitable deductions, many people find tax advantages by establishing donor-advised funds to support the charitable causes they care about. Please be advised that IRS regulations prohibit individuals from using DAF grants to fulfill their personal pledge to any charity.

Corporate Matching Gifts

You may be able to double or even triple your gift to Agnes Scott with matching funds provided by your employer. Check with your employer's personnel office or use Agnes Scott's e-match system at <https://ww2.matchinggifts.com/agnesscott> to learn if your employer offers matching gifts.

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