



Become a Visionary Invest in the Legacy of the ASES Foundation

Legacy and Planned Giving

The ASES Foundation offers donors several options for Legacy or Estate Giving which could offer you or your estate tax benefits by donating to our 501(c)(3) charitable non-profit.

BEQUEST

You can allocate a specific amount or percentage from your will or trust for the ASES Foundation. We can provide you specific language to share with your attorney or financial team to ensure the money is used as you desire.

IRA ROLLOVER

The IRA charitable rollover law allows you to transfer up to \$100,000 tax free directly from your retirement account to the ASES Foundation. This can help with your required minimum distribution, and the entire amount goes to the area of your choosing.

IRA BENEFICIARY

You can name the ASES Foundation as a beneficiary of your IRA and or other retirement plan assets. Retirement funds, when left to someone other than a spouse, can have negative implications. Designating your IRA to the ASES Foundation ensures that we receive 100% of the assets.

GIFTS OF STOCK

Gifts of long term appreciated stock to the ASES Foundation pay no capital gains tax on the transfer, and the entire amount will go to the area of your choosing. You will get a charitable deduction and reduce or eliminate potential capital gains tax savings on the appreciation. You can also place a Transfer on Death (TOD) on your account, and it will be allocated to the ASES Foundation after your lifetime.

CHARITABLE REMAINDER TRUST

While currently the ASES Foundation cannot establish a CRT for individuals, your financial institution may be able to assist you in creating one. CRTs can be funded with cash, appreciated stock, or other assets. The CRT pays you or someone you designate income for life. At the end, the remainder of the trust is given to the ASES Foundation.

This is an option to consider if you have significant appreciated stock or a major life change like selling a practice or inheriting money. You will get the tax deduction in the year you establish the CRT, have income for yourself or someone you designate for their lifetime, and the CRT avoids immediate capital gains taxes and may reduce the gift and estate tax liability.

Have questions?

Email ASES Foundation,
Robert Harkey at

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www.ases-assn.org/foundation

"This is something you can do to support shoulder and elbow health going forward. By donating through our estate we leave a legacy to the ASES Foundation and other charitable organizations that we are also including in our trust. Orthopaedic medicine, ASES and the ASES Foundation have given us a wonderful life and the opportunity to meet people we would have never met before."



LEGACY GIFT COMPARISON CHART

Deciding the best way to give



GIFTS ASES FOUNDATION CAN USE NOW

GIFT TYPE

Outright — cash, appreciated securities, or tangible personal property

BENEFICIARY

- ASES Foundation immediate beneficiary

ADVANTAGES

- Makes an impact right away
- See the benefits of your giving
- Current income tax charitable deduction

IRA charitable rollover

- ASES Foundation immediate beneficiary

- Makes an impact right away
- Eliminate paying income taxes on the distribution
- Count the gift toward your required minimum distribution

Stock

- ASES Foundation

- Makes an impact right away
- Mitigates capital gains taxes

GIFTS PROVIDING INCOME TO YOU

Charitable gift annuity

- Consult with your advisor
- One or two annuitant beneficiaries
- Remainder to ASES Foundation

- Current income tax charitable deduction
- May reduce estate tax liability
- Potential capital gains tax savings
- Fixed lifetime payments to you or someone you choose

Charitable remainder trust

- Consult with your advisor
- One or more beneficiaries
- Remainder to ASES Foundation

- Current income tax charitable deduction
- May reduce estate tax liability
- Potential capital gains tax savings
- Fixed lifetime payments to you or someone you choose

GIFTS TAKING EFFECT AFTER YOUR LIFETIME

Charitable bequest

- ASES Foundation

- May reduce estate tax liability
- Simple to implement

Retirement plan assets

- ASES Foundation

- Avoids income tax
- May reduce estate tax liability

Life insurance

- ASES Foundation

- May allow for larger gift to ASES Foundation

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