

# Gifts from Your Will or Trust



## How It Works

- Include a gift to the organization in a will or trust.
- Make your **bequest**(\*) unrestricted or direct it to a specific purpose.
- Indicate a specific amount or a percentage of the balance remaining in the estate or trust.
- Add to an existing will: use a **codicil** (attached a sample codicil) to make amendments to an existing will.

## Benefits

- Keep control of assets.
- Can modify the gift to address changing circumstances.
- Can direct your gift to a particular purpose
- Under current tax law, there is no upper limit on the estate tax deduction for charitable bequests.

(\*) A **charitable bequest** is one or two sentences in your will or living trust that leave to Les Dames d'Escoffier a specific item, an amount of money, a gift contingent upon certain events or a percentage of your estate.

## **A bequest can be:**

- A certain dollar amount
- An item of value or a piece of property

- All or a percentage of the remainder of your estate after all debts costs and other bequests have been paid
- Contingent upon the passing of another beneficiary who gets first priority
- Designated to a specific purpose or program or unrestricted to be used where its needed most at the time

**Bequest Language:**

"I, [name], of [city, state, ZIP], give, devise and bequeath to Les Dames d'Escoffier [written amount or percentage of the estate or description of property] for its unrestricted use and purpose."

*Please have your will or codicil drafted by an attorney who is familiar with the estate laws of the state where you live. We are not engaged in legal or tax advisory service.*

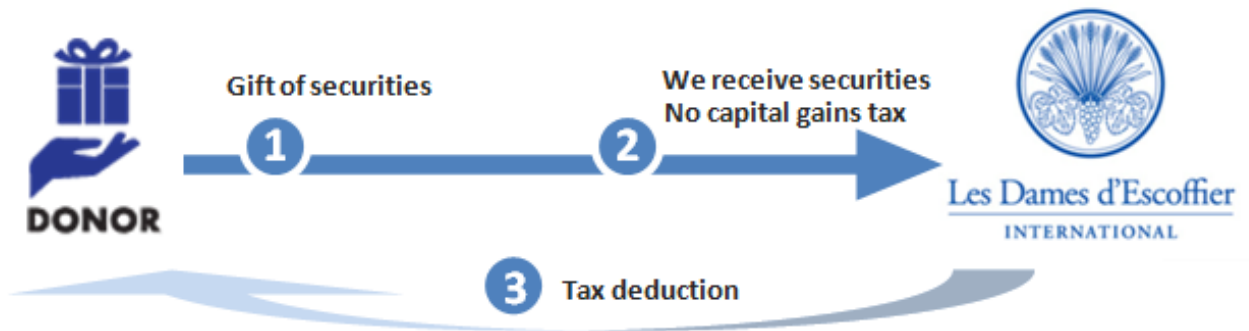
**Donor Profile:**

- Wants the flexibility of a gift that doesn't affect your current cash flow.
- Long-term planning is more important than an immediate income tax deduction.
- Believes in the mission of Les Dames d'Escoffier and wants to see it continue for generations to come.
- Wish to create a charitable legacy and make an enduring statement about her priorities.
- Wants to honor a loved one with a tribute gift.
- Already has a will in place or is preparing to write one.

Please notify LDEI of any interest or questions:

Greg Jewell  
Executive Director  
Les Dames d'Escoffier International  
P.O. Box 4961  
Louisville, KY 40204  
502.456.1851 x1  
502.456.1821 fax  
[info@ldei.org](mailto:info@ldei.org)

# Gifts of Stock and Appreciated Assets



## How It Works

- You transfer appreciated stocks, bonds, or mutual fund shares you have owned for more than one year.
- Use our Stock Transfer Form to facilitate the gift.

## Benefits for the donor

(Under current tax law)

- Receive an immediate income tax deduction for the fair market value of the securities on the date of transfer (even if you originally paid much less for them).
- If you donate appreciated securities directly to a charitable organization, you generally receive tax deduction for the full market value of the security while avoiding the capital gains tax from the sale of security.
- Giving appreciated stock can be more beneficial than giving cash. The "cost" of the gift is often less than the deduction you gain by making it.
- Assuming it is a long-term (owned for 12 months or more) appreciated securities; receive a charitable income tax deduction equal to the fair market value of the shares. For common stock this is typically the mean value on the date that LDEI take control of the share given. Gifts of stocks are deductible up to 30% of the adjusted gross income the year the gift is made. Any excess amount can be rolled over into the next tax year, for up to five additional tax years if needed.

*(Consult a tax advisor for a detailed analysis of your tax situation in relation to stock or cash)*

**PUBLICLY TRADED SECURITIES**

**Letter of Instruction**



**Les Dames d'Escoffier**  
INTERNATIONAL

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NAME OF YOUR BROKER

\_\_\_\_\_  
FIRM/COMPANY

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY, STATE, ZIP

I wish to make a gift of stock to Les Dames d'Escoffier International. Please accept this letter authorizing the transfer:

# \_\_\_\_\_ SHARES OR \$ \_\_\_\_\_ (Dollar Amount)

Of \_\_\_\_\_  
Name of Stock/Symbol

# \_\_\_\_\_ SHARES OR \$ \_\_\_\_\_ (Dollar Amount)

Of \_\_\_\_\_  
Name of Stock/Symbol

From my account # \_\_\_\_\_ and transfer securities electronically to:

Account Name: Les Dames d'Escoffier – Brock Circle Account

Broker: Wells Fargo Advisors

DTC #: 0141

Account Number: 7155-1470

LDEI Tax ID: 11-2994412

Sincerely,

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY, STATE, ZIP

\_\_\_\_\_  
EMAIL ADDRESS

\_\_\_\_\_  
PHONE NUMBER

In order to initiate your gift transfer, please complete this form with your broker and return a copy to Les Dames d'Escoffier by fax 502.456.1821 at or by email at [info@ldei.org](mailto:info@ldei.org)

# Charitable Donation Form



Les Dames d'Escoffier  
INTERNATIONAL

To: \_\_\_\_\_

(My Stock Broker)

At: \_\_\_\_\_

(My Brokerage Firm)

\_\_\_\_\_

(My Account #)

\_\_\_\_\_

(Name of Stock) Stock Contribution

\_\_\_\_\_

Number of Shares to be Donated

\$ \_\_\_\_\_

Estimated Amount of Donation

Les Dames d'Escoffier (LDEI)

Name of Charity

0141

DTC # at LDEI

Wells Fargo Advisors

Broker (Fidelity, Schwab, Merrill Lynch)

7155-1470

Account # at LDEI

## Contact Information at LDEI:

Greg Jewell

Name

502.456.1851 x1

Phone number

info@ldei.org

E-mail address

## Contact Information at LDEI's Broker:

Matt Gruskievich

Name

404.240.5422

Phone number

Matthew.gruskievich@wellsfargoadvisors.com

E-mail address

\_\_\_\_\_  
Authorized by:

\_\_\_\_\_  
Date

**NOTICE OF TRANSMITTAL OF GIFT OF SECURITIES**

**GIFTS OF STOCK TO LES DAMES D'ESCOFFIER INTERNATIONAL**



**Les Dames d'Escoffier**  
INTERNATIONAL

My gift is worth approximately \$\_\_\_\_\_

I have notified my broker to wire transfer \_\_\_\_\_ shares of \_\_\_\_\_ stock  
\_\_\_\_\_ shares of \_\_\_\_\_ stock

I have sent a physical certificate via certified mail to Les Dames d'Escoffier International:

\_\_\_\_\_ shares of \_\_\_\_\_ stock on \_\_\_\_\_, 20\_\_

\_\_\_\_\_ shares of \_\_\_\_\_ stock on \_\_\_\_\_, 20\_\_

The completed stock power form(s) was/were sent under separate cover via certified mail.

I would like to speak with someone about giving a stock gift. Please call me at: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Please mail, fax, or email this page to:

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