

## BENEFITS AND PRIVILEGES OF MEMBERSHIP

As a Carter Legacy Circle member, you will enjoy the benefits that flow from sound estate and financial planning. Your generosity may result in an increased spendable income for you, immediate income tax deduction, reduced estate taxes, and reduced capital gains taxes on appreciated assets.

Legacy Circle members are recognized each year in the annual report's honor roll of donors and receive regular updates on Center activities around the world. Members also receive invitations to special events hosted by The Carter Center.



*"I have chosen The Carter Center as my sole beneficiary because of the sincerity and trustworthiness of Jimmy and Rosalynn Carter and, by extension, The Carter Center itself. Also, the vast majority of the Center's work takes place in regions where poverty, disease, and war are a part of everyday life. The Carter Center is helping people who otherwise have no voice."*

—Lou Magnani

## THE CARTER LEGACY CIRCLE

To express our sincere appreciation to those who commit to planned gifts, The Carter Center offers lifetime membership in the Carter Legacy Circle. As a member of this group, you will receive invitations to the annual Executive Briefing, the Carter Center Weekend gathering and auction, and the Conversations at The Carter Center series. As a Legacy Circle member, you play an important role in securing the future of our work to promote peace and health initiatives in the poorest countries around the world.

Planned gifts include bequests, charitable gift annuities, charitable trusts, life insurance or retirement plan designations, and other provisions of future interest. There is no minimum dollar amount required for membership in the Carter Legacy Circle. For many types of gifts, we require only a simple statement of your commitment in writing to initiate your membership.

*With an ever-increasing enrollment, the Carter Legacy Circle helps ensure our ability to wage peace, fight disease, and build hope for generations to come.*



*"Our programs are vitally important to the people we serve, and planned gifts are crucial to the Carter Center's ability to continue its life-giving mission for generations to come. For this reason, we have made planned giving a major part of our own personal commitment."*

—Rosalynn and Jimmy Carter

### FOR MORE INFORMATION

Like any financial decision, a planned gift must be chosen and shaped with care. The Carter Center looks forward to talking with you and your advisers about the best method for including the Center in your financial or estate plans.

Please contact:  
Office of Estate and Gift Planning  
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*This brochure provides information of a general nature only and is not intended as legal or financial advice. The services of a financial adviser, attorney, or other estate planning professional should be obtained when you are considering any type of planned gift.*

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# THE CARTER LEGACY CIRCLE



*Waging Peace. Fighting Disease. Building Hope.*

*Founded on the activism and dedication of Rosalynn and Jimmy Carter, The Carter Center represents the hope that it is possible for all people, in every part of the world, to enjoy a better quality of life. Since its inception in 1982, the Center has improved the lives of millions of the world's most forgotten people in more than 80 countries.*

*Guided by a fundamental commitment to human rights, The Carter Center works to advance peace and democracy; improve mental health; and control or eradicate some of the most debilitating diseases around the world. Many thoughtful and generous donors have partnered with the Center to achieve success in these areas through outright gifts. As we prepare for the Carter Center's future, we invite our friends to consider planned gifts as a way of preserving Rosalynn and Jimmy Carter's extraordinary legacy and life work.*

## EXAMPLES OF PLANNED GIFTS

Examples of the most common planned gifts are described below, though there are a variety of other ways to make a deferred commitment to The Carter Center. Please contact our Office of Gift Planning to learn more about these and other options that are available.

### BEQUESTS

A bequest is a gift made by naming The Carter Center as a beneficiary in your will. This is both a simple and popular method for remembering the Center in perpetuity. If you already have a valid, up-to-date will, your attorney can add The Carter Center as a beneficiary through a simple amendment to your will called a codicil. Bequests of all sizes are appreciated.

For a simple, straightforward bequest, we suggest the following language:

*"I give and bequeath the sum of \_\_\_\_\_ dollars to The Carter Center, Inc., a nonprofit corporation located in Atlanta, Georgia, for its general purposes."*

In the alternative, you could bequeath a particular asset or percentage of your estate rather than a dollar amount.

#### Living Trusts

Please note that including the Center in a revocable living trust works in much the same manner as a bequest. Your attorney can assist you in tailoring the language to your needs and wishes.

### LIFE INSURANCE

Whole life, universal, and other forms of permanent life insurance policies will qualify you for membership in the Carter Legacy Circle while providing an important planned gift for the Center's future. You can contribute all or part of an insurance policy that you own but no longer need.

When The Carter Center is named as the owner and beneficiary of an existing policy, your annual premium payments become tax-deductible. In addition, you generally are able to deduct an amount approximately equal to the current cash value of the policy for income tax purposes in the year you transfer ownership. Another option is simply to purchase and name the Center as owner/beneficiary of a new life insurance policy.

### CHARITABLE GIFT ANNUITIES

A charitable gift annuity (currently available for gifts of \$10,000 or more in most states) provides you with a guaranteed fixed income for life in exchange for your irrevocable contribution, which may be in the form of cash and/or appreciated securities.

The annuity is governed by a simple contract, and payments are made to you on a quarterly or other periodic basis. Annuity rates are based on your age at the time of the gift and typically range from 5.0 percent up to 9.5 percent.\* The older you are, the higher the annuity rate. Individuals age 65 and older are eligible to begin receiving payments immediately.

Annuities also may be set up for the benefit of a loved one. Please talk with our Office of Estate & Gift Planning to learn more.

#### Deferred Payment Annuities

For individuals younger than age 65 or for those who wish to delay the income stream from an annuity until retirement, there are deferred and flexible payment charitable gift annuities. These annuities work the same as those described above, but payments are deferred a minimum of one year, resulting in a higher annuity rate.\*\* The longer payments are deferred, the more the annuity rate increases. Annuitants must be at least age 65 at the date of first payment.

\* Rates are subject to change based on the recommendations of the American Council on Gift Annuities and also may vary with the timing of the gift.

\*\* Rates may vary with the timing of the gift.

### RETIREMENT PLANS

One of the simplest and most tax-wise ways to make a gift to The Carter Center is through a beneficiary designation in your IRA, 401(k), 403(b), or other retirement plan. Because retirement plans at final distribution may result in considerable taxation of your estate and heirs, a gift of these assets may be one of the lowest cost ways to provide critical support for the Center's work.

Through your plan provider, you have the option of naming The Carter Center as a primary or contingent beneficiary of your retirement plan and designating either a stated percentage or dollar amount.

### CHARITABLE REMAINDER TRUSTS

With the assistance of an attorney, you can establish an irrevocable trust naming yourself, another individual, or a bank as trustee. The Carter Center could also serve in this capacity. You may transfer cash, securities, or other property to the trust. (The property must have a minimum value of \$250,000 if The Carter Center is to serve as trustee.) The trust then pays income to you and/or other beneficiaries for life or a term of up to 20 years at a certain percentage or dollar amount as determined when the trust is established. When the trust's term is concluded, the remainder is distributed to The Carter Center.

The income and estate tax advantages of a charitable remainder trust can be significant. A trust can be an especially attractive method of giving for those who own stock with a low cost basis.

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Bob Hughes

*Diane and Brent Slay of Grand Rapids, Michigan, have been Legacy Circle members since 1999.*