

**For an endowment restriction, the following may be used:**

*[Describe a particular asset, a specific amount or a percentage of the estate] to the [Name of UM Church or Charity, followed by current address] (“Charity”) for [Name of an existing endowment fund] (“Fund”). If Fund does not exist at the time of distribution, Charity shall establish an endowment for the purpose of receiving such a gift. If Charity does not exist at the time of distribution, then the distribution shall go to ...*

*(Again, you may wish to name the Foundation as the alternate recipient to fulfill your designated purpose.)*

Many charities have minimum gift amount requirements in order to create named endowments. (The Foundation’s minimum is \$10,000.) Check with your church or intended charity to learn about minimum requirements before finalizing endowment restrictions.

### **Beneficiary Designations**

The “easy bequest.” Name your church as the beneficiary of an IRA, a qualified retirement plan, an insurance policy or other assets. There can also be tax advantages to this type of gift. Check with your professional advisor.

**All donors should consult with their own professional advisors to ensure that an estate plan meets their unique goals and complies with all legal requirements. The foregoing material is provided for general educational and informational purposes only. The Foundation does not provide legal, financial or accounting advice.**

For additional information, please contact your:



**Missouri  
United Methodist  
Foundation**

**800-332-8238**

**PO Box 1076  
Columbia, MO 65205-1076**

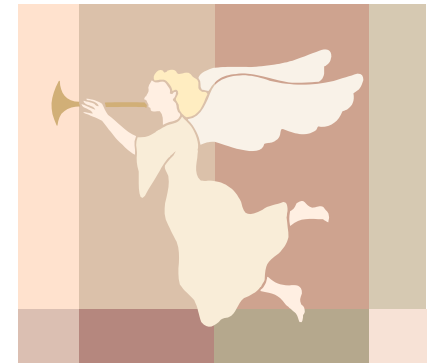
**David P. Atkins, JD  
Executive Director**

**[www.mumf.org](http://www.mumf.org)**



*Remember  
Your  
Church*

*In Your Will  
or Estate Plan*



## Make a Difference

Your gifts to your United Methodist Church make a positive difference. Your gifts support ministries that change lives and share the love of the living Christ with a world in need.

With a little planning, our gifts can make a difference well beyond our lifetimes. A gift to the church through one's will or estate plan can be a meaningful testament to one's faith, an inspiration to family and friends and a force for life-changing ministry in the world. Consider these opportunities:

- **Tithe your estate.** The ancient standard of ten percent can do a world of good.
- **Imagine that you have a child named "Charity" that will receive a portion of your estate similar to your other children or heirs.**
- **Name your church as the "residuary beneficiary" of your estate.**
- **Make a gift that will permanently endow your annual pledge to your church. (General rule: Gift amount x 5% = your annual pledge.)**



## Unrestricted Gifts

Ministry is ongoing and ever-changing. Your church must respond to emerging needs, directing funds where needed most. Unrestricted gifts afford your church maximum flexibility in using funds to achieve its charitable missions. If you wish to allow use of your donation for purposes as needed, then the following language may be incorporated in a will or trust document.

*(Describe a particular asset, a specific amount or a percentage of the estate) to the (Name of UM Church or Charity, followed by current address) for its charitable tax-exempt purposes, without restriction. If (Name of UM Church or Charity) does not exist at the time of distribution, then to (Name another UM Church or Charity) for its charitable tax-exempt purposes, without restriction.*

## Restricted Gifts

You may want your gift used for a particular purpose such as children's ministries or music programs at your church. Or, you may want the church to invest the gift and only use the income.

Many United Methodist churches and charities have already created endowment funds for specific purposes. Gifts to existing endowments become part of the endowment principal and only the income is used for the stated purpose of the endowment. Contact

the church or charity prior to finalizing gift plans to determine the names and purposes of existing funds. Often, a donor's intention to donate a significant gift will cause the charity to establish an endowment into which future gifts can flow.

**For a general restriction, the following may be used:**

*[Describe a particular asset, a specific amount or a percentage of the estate] to the [Name of UM Church or Charity, followed by current address] ("Charity") for [describe the purpose, such as a program, activity or project] ("Purpose"). If Purpose does not exist at the time of distribution, Charity shall use the distribution for one or more of its charitable tax-exempt purposes nearest to the original Purpose. If Charity does not exist at the time of distribution, then the distribution shall go to ...*

*(You may want to use the Foundation as a final catch-all: ...the Missouri United Methodist Foundation, Inc., ("Foundation") 111 South 9th Street, Suite 230, Columbia, Missouri, to be used and administered for the Purpose or for a charitable tax-exempt purpose as near as possible to the original Purpose as determined by the Foundation Board of Directors.)*

