

STRATEGIES FOR GIVING

Create your legacy.



EMORY

NELL HODGSON
WOODRUFF
SCHOOL OF
NURSING



A LETTER FROM THE DEAN

The Nell Hodgson Woodruff School of Nursing has been committed to educating visionary nurse leaders and scholars for more than 100 years.

Today, we continue to promote optimal health and wellness for all by leading through innovative teaching, discovery, nursing practice, and social action in our local and global communities. Emory continues to gain recognition year after year as having one of the top-ranked nursing schools in the United States.

To keep up with this exponential growth and to meet the evolving needs of the health care field, your philanthropic support increases our capacity to offer Emory Nursing students a transformative education with new technologies and advanced training that enables experiential and immersive learning. I hope you will join us as we prepare the next generation of highly competent, inquisitive, and caring nurses.

By including the School of Nursing in your will or estate plans, you will create your own legacy. You'll also make a lasting impact on tomorrow's nurse leaders and the diverse communities they will serve.

Linda A. McCauley 79MN, PhD, RN, FAAN, FRCN
Dean, Nell Hodgson Woodruff School of Nursing at Emory University

An invitation to join the 1836 Society

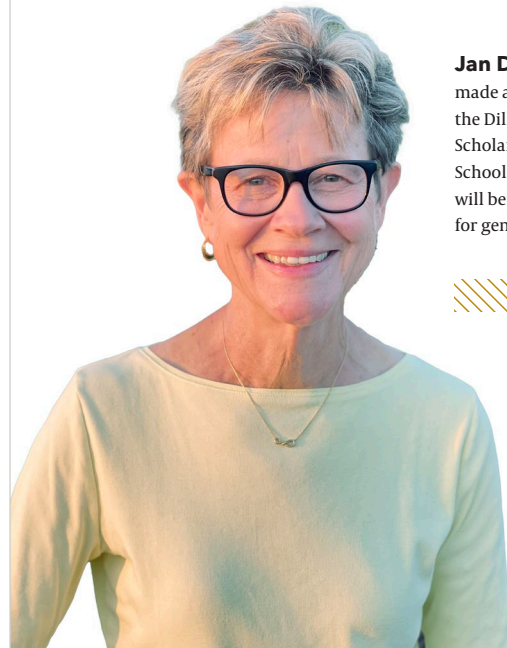


In 1836, a college that would one day become one of the nation's premier institutions of higher learning, research, and health care was founded. Today, the

1836 Society honors the legacy of Emory's founders by recognizing individuals whose dedication and wise planning will strengthen Emory for generations to come.

We invite you to become a member of the 1836 Society by creating your legacy at Emory through a gift from your estate. The generosity of 1836 Society members is evident throughout Emory—it has endowed professorships and scholarships, funded research, erected buildings, and expanded excellence in health care.

"Emory's School of Nursing is creating a model for diverse nursing leadership in Georgia and in our nation. The support we provide now ensures that leadership continues. I'm excited to be a part of the developing programs."



Jan Dillard 76G 82G
made a bequest to support the Dillard-Elarbee Scholarship Fund at the School of Nursing. Her gift will benefit nursing students for generations to come.

GIFT PLANNING:

We make it easy.

The School of Nursing depends upon the goodwill of alumni and friends who share our vision to continue to strengthen and advance our programs. There are many ways to make an impact in the program or initiative that is important to you. We understand that the process of planning your estate can seem overwhelming, but it needn't be difficult. Planning typically involves qualified and trusted professionals, such as your attorney and financial adviser as well as the dedicated staff in the Emory Office of Gift Planning.

Our professionals have the experience to work with you and your advisers to create a plan that meets both your financial and philanthropic goals. Gift planning can even provide an opportunity to stretch beyond what you think is possible.

The following pages provide an overview of available gift planning options. We are happy to answer your questions and provide more information as it relates to your individual interests.

Whatever the size of your estate, it is important to have a plan.



CONTACT US

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Invest in what matters to you.

SCHOLARSHIPS

Scholarships help reduce the financial barrier many students face when pursuing a high-quality education. Your support for scholarships will ease this burden for students and their families and help ensure that all qualified students have access to an Emory School of Nursing education.

FACULTY

A strong faculty is the cornerstone of a great university, and estate gifts that support faculty members—through recruitment, retention, development, promotion, and tenure—help the School of Nursing attract and retain scholars and teachers who are leaders in their fields.

INTEGRATED MEMORY CARE

Your planned gifts will support the Integrated Memory Care program, a nurse-led medical home that addresses both the primary care needs and unique challenges dementia patients and their care partners face. It is the only nurse-led center of its kind, treating each patient's dementia and other chronic conditions using a palliative care framework and engaging the care partner as a key member of the health care team.

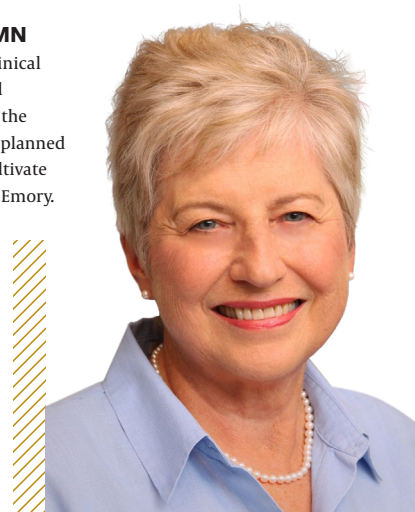
SIMULATION LEARNING

Through simulation-based training, nursing students learn to manage rapidly changing situations in real time. It's a unique opportunity to practice and master clinical skills, techniques, and procedures while enhancing patient safety. Your gift will expand access to simulation-based learning for nursing education and interdisciplinary collaborative practice.

"Following 31 years of teaching at the School of Nursing, I greatly admire our students and want to support their education through a bequest to student scholarships."

Rose Cannon 74MN

95PhD is a retired clinical associate professor and dedicated advocate for the School of Nursing. Her planned gift will continue to cultivate future nurse leaders at Emory.



CENTER FOR DATA SCIENCE

A hub for research and the education of nursing and health care leaders, the Center for Data Science is using data-driven thinking to address today's most pressing nursing and health care challenges. From providing better clinical decision support to population health management, your planned gift to this initiative based in the School of Nursing will help prepare nursing students to accelerate the future of patient care through data analytics.

DEAN'S FUND FOR EXCELLENCE

By making an unrestricted gift to the Dean's Fund for Excellence, you will provide the dean the flexibility to support and advance the School through investing in strategic priorities that without funding, would go unrealized.

Bequests

By naming the Nell Hodgson Woodruff School of Nursing as a beneficiary of your estate, you are investing in our mission to prepare visionary nurse leaders.

When you make a bequest to the School of Nursing, you maintain control of your assets during your lifetime so that you ensure your needs are met. You can modify your bequest if your circumstances change. A well-designed plan can result in lower estate tax, allowing you to leave more for loved ones.

If you already have included the School of Nursing in your estate plans, please let us know. We would love to honor your support and welcome you into the 1836 Society. Sharing your plans does not obligate you or your estate in any way; it simply helps us understand your intentions and ensure your gift is ultimately directed and used as you intend.

SAMPLE BEQUEST LANGUAGE

"I hereby give, devise, and bequeath to Emory University, an educational institution in Atlanta, Georgia, for the benefit of the Nell Hodgson Woodruff School of Nursing, the sum of \$____ (or ____ percent of my net estate, or the following described property, or the rest and residue of my estate after payment of the foregoing bequests), for its general purposes."

For restricted gifts to the School of Nursing or for named endowment funds, please contact the Office of Gift Planning for recommended language. Alternatively, our gift agreement document can capture these specific designations.

"As a nontraditional student, I was so grateful for the support I received at the School of Nursing which allowed me to change careers and become a pediatric nurse practitioner. I am happy to be able to give back through my estate plan."



Linda Wetherbee 92N 95MN has established a bequest to support the Nursing Fund for Excellence. A nurse for 27 years, she is a strong supporter of the School of Nursing and its commitment to developing visionary nurse leaders from all backgrounds.

Retirement plans

Naming the School of Nursing as a beneficiary of your IRA or other qualified retirement plans is a tax-effective way to support the program that means the most to you. At your death, the assets held in your retirement plan may be subject to both estate and income taxes, reducing the value received by your heirs. Because of Emory's tax-exempt status, these gifts avoid both potential taxes.

The process of naming the School of Nursing a beneficiary of your retirement plan is simple. Contact your plan administrator and complete a beneficiary designation form, including a spousal waiver if needed. In some cases, you may be able to complete the form online. This quick change is an easy way for you to make a meaningful impact. If you have already named the School of Nursing as a beneficiary of your retirement plan, please let us know so we may clearly document your intentions, acknowledge your generosity, and welcome you to the 1836 Society.

A SIMPLE WAY TO MAKE A TAX-WISE GIFT

"I designate that upon my death (or the death of my spouse), \$____ or ____% of my IRA (or other qualified retirement plan) account be distributed to Emory University, an educational institution in Atlanta, Georgia, for the benefit of the School of Nursing."

For restricted gifts to specific designations or for named endowment funds, please contact the Office of Gift Planning for recommended language.




WAYS TO GIVE

IRA charitable rollover

The IRA charitable rollover is a simple and tax-effective way to support the School of Nursing.

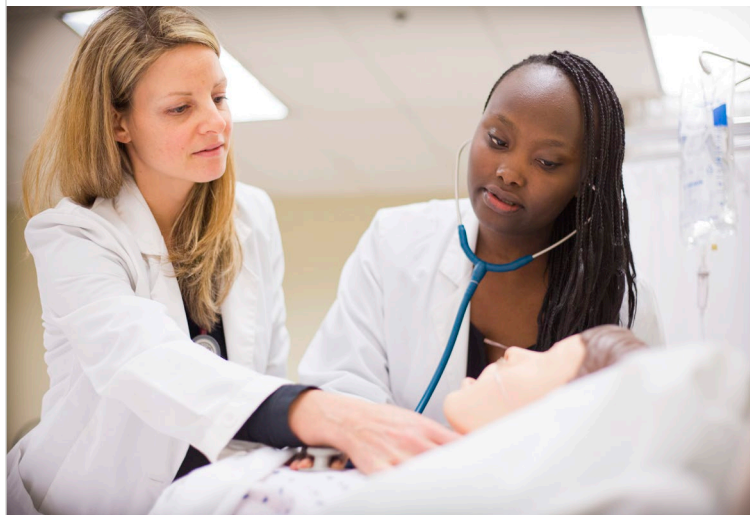
- If you are 70½ or older, you can give up to \$100,000 each year directly from your IRA to charities such as Emory.
- The transfer generates neither taxable income nor a tax deduction, so you still benefit even if you do not itemize your tax deductions.
- When you reach age 72, your IRA charitable rollover gift can satisfy all or part of your required minimum distribution for the year.
- The transfer may be made in addition to any other charitable giving you have planned.

To initiate a gift, instruct your IRA administrator to transfer funds directly to Emory. Emory's Office of Gift Planning will answer your questions and provide instructions for completing your gift. Please contact us by phone at 404.274.5916 or by email at giftplanning.emory.edu.

 **EMORY UNIVERSITY** is a single not-for-profit corporation that includes Emory's liberal arts colleges, libraries, centers, graduate and professional schools, Michael C. Carlos Museum, and health care system.

Emory's tax identification number is 58-0566256.

You can support the School of Nursing or any of the programs or schools at Emory by directing your gift to Emory University for the benefit of the area that aligns with your interest.



WAYS TO GIVE

Life insurance

Life insurance is frequently overlooked as an asset that can be used for charitable gift planning. If you have more insurance coverage than you need, you may consider giving the School of Nursing a paid-up policy. By transferring the ownership of your policy to Emory, you receive a charitable income tax deduction equal to the policy's cash surrender value or cost basis, whichever is less.

You can also name the School of Nursing as the sole or partial primary beneficiary of an existing policy. Simply contact your insurance company or financial institution and request a change-of-beneficiary form. Because you retain ownership of the policy, you have the right to change the beneficiary designations any time you wish. If you have questions, please contact the Office of Gift Planning by phone at 404.274.5916 or by email at giftplanning.emory.edu.

"Students enrolled in the School of Nursing are 100% of our future as health care providers and leaders. Inspired by my educational experience at Emory, I have firsthand knowledge of the caliber and potential of our students and am doing my part to give back. The future is indeed bright!"



Leslie Jeter 17DNP is a senior clinical instructor at the School of Nursing. Through her bequest, she has established the Leslie Ann Jeter Nursing Scholarship and the Elizabeth Burt Jeter Nursing Scholarship.

WAYS TO GIVE

Real estate and private assets

Real estate is the single most valuable asset many people own. Making a gift of marketable real estate to the School of Nursing can provide you with significant tax benefits while helping fulfill your philanthropic goals. When making an outright gift of your property, you will receive a charitable tax deduction based on its current fair market value. Appreciated real estate also can be a favorable asset for funding a charitable remainder trust. Prior approval of the Emory Board of Trustees is required for all outright gifts of real estate.

Private assets—such as limited partnership, C corporations, and limited liability company interests—also make excellent gifts to the School of Nursing and may qualify you for a charitable tax deduction. Please call the Office of Gift Planning to discuss your options.

PROTECT YOUR INVESTMENT GAINS

Gifts of appreciated property, such as securities or real estate, generate a **triple tax benefit**. You receive a charitable income tax deduction for the full market value of the property, avoid paying capital gains tax on the appreciation, and remove the asset from your estate for estate tax purposes.



WAYS TO GIVE

Charitable gift annuities

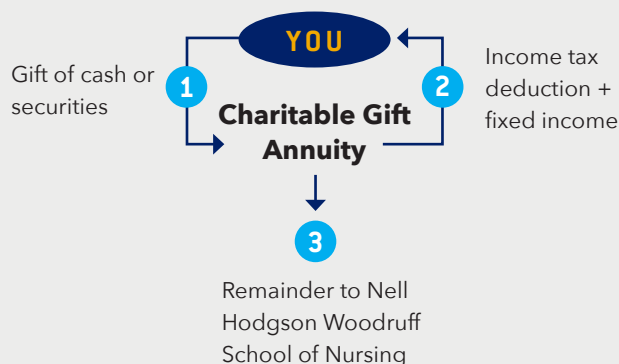
Charitable gift annuities are simple contracts between you and the School of Nursing that provide you, and a second individual if you choose, with income for the rest of your life and direct future support to the programs at the School of Nursing that are most meaningful to you. A gift annuity can be established with a minimum of \$10,000 and may be funded with cash or appreciated securities. These agreements do not need to be drafted by an attorney but rather are set up with the help of the experts in the Office of Gift Planning.

The amount of the annual annuity payment depends on the age or ages of the income beneficiaries. Payments can start right away or can be deferred to a set time you choose—at age 65 or at retirement, for example. You receive a charitable income tax deduction in the year the gift annuity is established, and a portion of the annual payments may be tax free. You can feel confident that your income stream will continue for life as it is secured by all of Emory's assets.

Funds remaining in the gift annuity at the death of the final income beneficiary are distributed to the School of Nursing as you specified when the annuity was established.

HOW IT WORKS

- 1 You transfer cash or securities to the Nell Hodgson Woodruff School of Nursing.
- 2 You receive an income tax deduction and may avoid capital gains tax. Emory pays a fixed amount each year to you or someone you name for life. Typically, a portion of these payments is tax free.
- 3 At the death of the last income beneficiary, the remaining principal passes to the School of Nursing.



WAYS TO GIVE

Charitable remainder trusts

Charitable remainder trusts are flexible and tax-wise vehicles that can provide you and your loved ones with income and create a generous remainder gift to fund the programs and initiatives at the School of Nursing that are important to you.

A charitable remainder trust is drafted by an attorney and may be established during your lifetime or at your death. These trusts offer a great deal of flexibility. You may choose the payout rate (typically between 5 and 7 percent), income may be fixed or variable, a variety of asset types can be used for funding the trust, and there is no limit to the number of income beneficiaries named. You receive a charitable tax deduction in the year the trust is established, and capital gains tax on the contributed asset is deferred. At the end of the trust's term, remaining funds will support your School of Nursing legacy.

Your choice of a charitable remainder trust will provide you with added income while transforming lives at the School of Nursing.



Any of the following assets can be used to fund a charitable remainder trust at Emory:

- Cash
- Stocks, bonds, and mutual funds
- Real estate
- Closely held stock
- Business interests
- Tangible personal property

"After Mary's successful kidney transplant at Emory University Hospital, we thought: What can we do for Emory? The best choice we could come up with was to **help sponsor a student through the nursing program, preferably in transplant.**"



Vincent Capka and Mary Capka 78MN

were inspired to make a planned gift to the School of Nursing, where Mary earned her master's degree. She then spent her thirty-year career at Emory University Hospitals. Through their bequest to fund scholarships, Mary and Vincent hope they can set the stage for more transplant nurses to be trained at Emory.

Gift plans at a glance

| | Bequest | Retirement plan assets | IRA Rollover | Life Insurance | Charitable Gift Annuity | Charitable Remainder trust | Outright gift of appreciated property |
|----------------------------------|---------|---------------------------|--------------|-------------------|----------------------------|----------------------------------|---|
| Reduce income tax | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Reduce estate tax | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| Reduce capital gains tax | | | | | ✓ | ✓ | ✓ |
| Current income | | | | | ✓ | ✓ | |
| Fund with cash | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| Fund with appreciated securities | ✓ | | | | ✓ | ✓ | ✓ |
| Fund with real estate | ✓ | | | | | ✓ | ✓ |
| Fund with personal property | ✓ | | | | | ✓ | ✓ |





EMORY

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The information in this brochure is not intended as legal advice.

Please consult your attorney about the applicability to your own situation of the legal principles contained herein.