Create your legacy.

STRATEGIES FOR GIVING
Now is your time to plan big.

The students, faculty, staff, and alumni of Emory University possess unparalleled talents and together form a community dedicated to inquiry, exploration, and rigorous debate. Since its inception, Emory has been committed to enriching society, and it lives out that mission today as an international powerhouse for seminal scholarship, engaged teaching, discovery, and pathbreaking clinical care.

Philanthropic acts by alumni and friends drive these advances and clear the way for new opportunities. In connecting their passions with Emory’s work, donors further development in the areas that mean the most to them and create legacies that inspire others to do the same.

Join us as we work to better the world around us. In partnership, we can achieve a common good that goes beyond our individual abilities to innovate and lead.

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.

Proof cover: Pediatrician Elma Steves 59MR created a charitable gift annuity to support Emory University School of Medicine. Pictured with Steves is her grandson Daniel Perry 20M, who is pursuing studies in pediatric emergency medicine at Emory.

Larry Pike 60C 63L has made Emory University School of Law a beneficiary of his retirement plan. His gift will provide unrestricted funding to the law school.
Gift planning at Emory: We make it easy

Emory depends upon the goodwill of alumni and friends who share our vision to continue to strengthen and advance programs. There are many ways to make an impact in the school or program 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 your financial and philanthropic goals. Gift planning can even provide an opportunity to stretch beyond what you think is possible.

The following pages will give you 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.

“Leaving my estate to Winship for cancer research is the best decision I’ve made. My gratitude is endless.”

Edye Bradford, a cancer survivor, is leaving her estate to Winship Cancer Institute of Emory University. Cancer free for more than a decade, Bradford remains close with the nurses, doctors, and staff who cared for her at Winship.
Jennifer Crabb Kyles ’98 Ox, senior director of operations at the Emory Alumni Association, has named Oxford College as a beneficiary of her life insurance policy. As an unrestricted gift, the funds will help Oxford meet its most pressing needs.

“Invest in what matters to you.”

**Scholarships**
Scholarships reduce the financial barrier many students face when pursuing a high-quality education. By easing this burden for students and their families, scholarships help bring the best and brightest to Emory, strengthening a community known for its intellectual leadership, service, and integrity.

As an internationally recognized research university, Emory is unlocking mysteries in every discipline and leading the fight against some of the world’s most devastating medical conditions. Researchers at Emory work to advance patient care, treatment options, and the discovery of life-saving cures.

**Research**
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A strong faculty is the cornerstone of a great university, and estate gifts that support faculty members—through endowed chairs, professorships, awards, research funding, and many other avenues—help Emory recruit and retain scholars and teachers who are leaders in their fields.

**Faculty support**

By making an unrestricted estate gift, you provide funding that allows Emory to address its greatest priorities at the time your legacy gift is realized. Unrestricted funding helps Emory cover unforeseen needs and invest in new opportunities, fueling further growth and enabling innovation.

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Bequests

By naming Emory as a beneficiary of your estate, you are investing in world-class scholars who offer the exhilaration of new ideas and nationally recognized scientists who deliver advances in research and medical care that make a difference around the world.

When you make a bequest to Emory, you continue to control your assets during your lifetime so you can be sure your current needs are met. You can modify your bequest if your circumstances change. A well-designed plan can result in lower estate taxes, allowing you to leave more for loved ones.

If you already have included Emory in your estate plans, please let us know. We would like to thank you and welcome you into the 1836 Society. Sharing your plans does not obligate you or your estate in any way; it simply helps Emory understand your intentions and make sure your gift is ultimately directed and used as you intend.

**SAMPLE BEQUEST LANGUAGE**

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“I hereby give, devise, and bequeath to Emory University, an educational institution in Atlanta, Georgia, the sum of $___ or __ percent of my net estate, or the rest and residue of my estate after payment of the foregoing bequests, for its general purposes.”
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For specifically designated gifts or named endowment funds, please contact the Office of Gift Planning.

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“As scholars and collectors, we recognize the incredible value of Emory’s extensive academic and cultural resources.”

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Walter Melion, Asa Griggs Candler Professor of Art History at Emory University, and John Mackenzie Clum, professor emeritus of theater studies and English at Duke University, have made a bequest of two collections to the Michael C. Carlos Museum. They also have designated a percentage of their estate to support the Emory Art History Department.
Charitable gift annuities

Charitable gift annuities are simple contracts between you and Emory that provide you, and a second individual if you choose, income for the rest of your life and direct future support to the programs at Emory that are most meaningful to you. A gift annuity can be established with a minimum of $10,000 and 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 payments depends on the age or ages of the income beneficiaries. Payments can start right away or be deferred to a future time—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 annuity 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 or program at Emory you chose when the annuity was established.

HOW IT WORKS

1. You transfer cash or securities to Emory.
2. You receive an income tax deduction and may postpone capital gains taxes. 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 Emory.

Sam Rogers 57C 60T, a retired Methodist minister, and his wife, Helen, met when he was a junior at Emory College and she was a freshman at nearby Agnes Scott College. Grateful for the scholarship support he received while at Emory, the couple has established a charitable gift annuity to help students attend Candler School of Theology.

“God calls people to the ministry, but it takes a place like Emory to equip them.”
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 programs at Emory 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 you can name. You also 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 Emory legacy.

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

Ellen Agnor Bailey 63C 87MBA and her husband, Wayne Bailey, are dedicated annual supporters who have created a charitable remainder trust and made bequests to support leadership scholarships at Goizueta Business School, acquisitions at the Michael C. Carlos Museum, and a fund for Emory University honoring their parents.

WAYS TO GIVE

Any of the following can fund a charitable remainder trust at Emory:

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

“Emory needs to be alive for our grandchildren and our great-grandchildren, but it will be only if people like us invest our time and our resources.”

Ellen Agnor Bailey 63C 87MBA and her husband, Wayne Bailey, are dedicated annual supporters who have created a charitable remainder trust and made bequests to support leadership scholarships at Goizueta Business School, acquisitions at the Michael C. Carlos Museum, and a fund for Emory University honoring their parents.
Retirement plans

Naming Emory as a beneficiary of your IRA or other qualified retirement plan is a tax-effective way to support the school or program at Emory 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 Emory 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 Emory a beneficiary of your retirement plan, please let us know so we may acknowledge your generosity and welcome you to the 1836 Society.

Susan Shapiro is associate dean for clinical and community partnerships at the Nell Hodgson Woodruff School of Nursing. Shapiro has made a bequest that will endow the Emory Nursing Academic Practice Partnership Fund.

“Emory students are going to transform health care for the benefit of patients, and I want to help them.”
IRA charitable rollover

The IRA charitable rollover is a simple and tax-effective way to support Emory.

- 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.
- 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.
Real estate and private assets

Real estate is the single most valuable asset many people own. Making a gift of marketable real estate to Emory can provide you with significant tax benefits while helping you fulfill your philanthropic goals. When you make an outright gift of your property to Emory, 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 partnerships, C corporations, and limited liability company interests—also make excellent gifts to Emory and may qualify you for a charitable tax deduction. Please call the Office of Gift Planning to discuss your options.

Gift plans at a glance

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<th>Gift Plan</th>
<th>Reduce Income Tax</th>
<th>Reduce Estate Tax</th>
<th>Reduce Capital Gains Tax</th>
<th>Current Income</th>
<th>Fund with Cash</th>
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Curly Bonds 87C, a psychiatrist, was able to attend Emory through support from merit scholarships. He has made a bequest to provide financial help for deserving students who might otherwise be unable to pursue an Emory education.