

Foundation
of the
American College of
Allergy, Asthma &
Immunology



The Foundation of the American College of Allergy, Asthma & Immunology is proud to introduce its new Planned Giving program.

This program will provide you with a vehicle to support the specialty of Allergy and Immunology, help you achieve important financial goals and realize valuable tax benefits.

Along with the positive impact these gifts will have on the future of our specialty, there are many personal benefits which could enable you to:

- Avoid or defer capital gains taxes;
- Receive a charitable contribution income tax deduction;
- Reduce your estate taxes;
- Convert highly-appreciated assets into an income stream; and
- Diversify your investment portfolio

To help you get started, we have listed some of the more common strategies and vehicles available:



CHARITABLE BEQUEST

A Charitable Bequest is among the simplest and most-effective giving tools that is easy to set-up and can have the greatest impact on furthering the Foundation's goals.

A Charitable Bequest is a direction in your Will that instructs your Executor(s) to leave a portion of your assets to a beneficiary such as the ACAAI Foundation. In many cases, you can easily add the Foundation to your Will through a simple amendment called a codicil. This eliminates the need to redraft your entire Will.

When you contribute to the Foundation through a bequest, you create a permanent legacy that will benefit the specialty for generations to come. There's no limit to the amount you may set aside from your estate. You may make a gift as large or as small as you'd like.



CHARITABLE REMAINDER TRUST

A Charitable Remainder Trust is a tax-exempt trust that makes annual payments to you, the current beneficiary, for the term of the trust and leaves the remaining assets to a designated beneficiary,

such as the Foundation. This type of vehicle is especially beneficial for members holding low-cost basis assets. It allows you to avoid or postpone capital gains on the sale of the appreciated asset and collect an income stream from the invested assets within the trust. This will ultimately further the Foundation's cause if named as the remainder beneficiary.



CHARITABLE LEAD TRUST

A Charitable Lead Trust is an arrangement where an annual income is paid to the Foundation for a specified period of years, with the principal of the Trust reverting back to the donor or his/her family.

A Charitable Lead Trust can also be set up inter vivos with the property reverting back to the donor -- or passing to their spouse -- when the required annual payments to the charity terminates. It is designed to produce an immediate income tax deduction for the present value of the income stream that will be paid to charity during the trust term.



DONATION

In times of bereavement, you can also request that donations be made to the Foundation - in lieu of flowers - to help advance the care of allergy and immunology.

HOW TO GET STARTED

Please consider participating in the ACAAI Foundation's Planned Giving program.

Contributions realized by the Foundation from this program will support clinical research and educational programs related to allergy, asthma and immunology.

The Foundation can put you in touch with knowledgeable advisors who can offer guidance on formulating a philanthropic strategy, walk you through the appropriate vehicles, and work with you to integrate this strategy with your overall financial and estate plan.

Recent tax law changes add intricacy – as well as opportunity – to your tax planning. Be sure to check

with your accountant, tax attorney or other tax advisor for additional information on how these general rules apply to your situation.

Contact your tax attorney or financial advisor to discuss which option is best for you.

Thank you for your interest and support.