



## HATHAWAY LEGACY PARTNERS

### YOUR LEGACY LIVES ON WHEN YOU MAKE A BEQUEST TO WILDLANDS TRUST

Many people dedicate a portion of their estate to support a cause that's been important to them during their lifetime. By leaving a bequest to Wildlands Trust, you can ensure that your commitment to land conservation lives on while also reducing the size of your estate, thereby lowering your estate tax liability. A bequest in your will is one of the simplest ways to make a planned gift to Wildlands Trust. If you have already done your estate planning, a codicil to your will may be added to make your bequest. Several samples of language are listed below.

Other opportunities, like land donations, lead trusts, charitable remainder trusts, IRA distributions, and more are also available to you.

**Whichever route you choose, we hope this general information is helpful as you consider planning options to support Wildlands Trust. We encourage you to discuss these planning strategies with your personal tax and legal advisors.**

To find out more and discuss your ideas and intentions, contact:

Sue Chamberlain  
Donor Relations Manager  
[schamberlain@wildlandstrust.org](mailto:schamberlain@wildlandstrust.org)  
774-343-5121 x114

We look forward to partnering with you to protect the landscapes you love and leave a lasting legacy.

## PRELIMINARY INFORMATION FOR DONORS CONSIDERING A PLANNED GIFT

### SAMPLE LANGUAGE FOR REQUESTS

Below are examples of language that you can use in your will or trust, but **we advise you to obtain the assistance of an attorney when making or revising your will.**

#### **Cash Bequest:**

“I bequeath the sum of \$\_\_\_\_\_ to Wildlands Trust, a Massachusetts nonprofit corporation having a principal place of business in Plymouth, Massachusetts, to be used or disposed of as Wildlands Trust, in its sole discretion, deems appropriate.”

#### **Bequest of Property - Personal Property:**

“I bequeath (describe property) to Wildlands Trust, a Massachusetts non-profit corporation having a principal place of business in Plymouth, Massachusetts, to be used or disposed of as Wildlands Trust, in its sole discretion, deems appropriate.”

#### **Bequest of Property - Real Estate:**

“I devise all of my right, title, and interest in and to real estate located at (give address and describe property) to Wildlands Trust, a Massachusetts non-profit corporation having a principal place of business in Plymouth, Massachusetts, to be used or disposed of as Wildlands Trust, in its sole discretion, deems appropriate.”

#### **Residuary Bequest - Share of or Entire Value of Residue of Your Estate:**

“I devise and bequeath (\_\_\_\_\_ percent) (the entire value) of the residue of my estate to Wildlands Trust, a Massachusetts non-profit corporation having a principal place of business in Plymouth, Massachusetts, to be used or disposed of as Wildlands Trust, in its sole discretion, deems appropriate.”

**Restricted Use:**

If the gift to Wildlands Trust is for a purpose other than Wildlands Trust's unrestricted use, insert the restriction in place of the words "to be used or disposed of as Wildlands Trust, in its sole discretion, deems appropriate."

For example:

"I bequeath the sum of \$\_\_\_\_\_ to Wildlands Trust, a Massachusetts non-profit corporation having a principal place of business in Plymouth, Massachusetts for the following use:

*"i.e. the purchase of critical lands, land conservation needs, land conservation monitoring and staffing, etc."*

**In the event of a gift subject to a restriction, we would appreciate your consulting with us to determine if the restriction is appropriate for the Trust.**

We also suggest including one of the following provisions:

- A. "However, I impose no legal or equitable obligation in this regard."
- B. "If, in the judgment of Wildlands Trust, it becomes, or is likely to become, impossible or impractical to accomplish the purposes of this gift, the income or principal, or both, may be used for such related purposes and in such manner as determined by Wildlands Trust."

## GIFTS OF REAL ESTATE

Your real estate assets can become a gift for generations to come. As a land trust, Wildlands Trust is uniquely qualified to accept gifts of real estate.

There are many ways to maximize your giving and legacy commitment to conservation that can offer tax benefits for you and your family. **Consult your attorney or financial advisor when considering your planned giving options.**

### Benefits of Giving a Gift of Real Estate

- May reduce or eliminate real estate taxes
- May reduce estate taxes
- Free you of immediate and future management and selling issues
- Leave a lasting legacy for generations to come

### Types of Real Estate Bequests

#### Bequest of Land or Conservation Restriction (CR)

Ensure permanent conservation of your land. The assets can remain in your control during your lifetime while you reduce or eliminate future federal and state estate taxes.

#### Bequest of “Non-Conservation” Real Estate

Bequest residential and commercial real estate to Wildlands Trust and the proceeds from this sale will be used to sustain Wildlands Trust and acquire other land with significant conservation value.

#### Gift of Reserved Life Estate

Live on and use the property during your lifetime or for a specified period. At the end of this period, ownership of the land automatically transfers to Wildlands Trust.

## YOUR IRA CAN SAVE THE LAND YOU LOVE

By making a gift through your Individual Retirement Account (IRA) you can help satisfy your minimum required distribution and earn a potential tax credit—while helping Wildlands Trust preserve conservation land in Southeastern Massachusetts.

### To Qualify

- You must be 73 years old or older\*\* (see note below)
- Gifts must go directly from your IRA to Wildlands Trust
- There is a \$100,000 limit on these gifts.

*\*\*The Securing a Strong Retirement Act of 2022, passed by the House of Representatives in March 2022, would extend the start of Required Minimum Distributions beyond age 72 on a gradual basis moving forward: **For those who reach age 72 after Dec. 31, 2022, and age 73 before Jan. 1, 2030, the RMD age would be 73***

## LET US HELP YOU GET STARTED

If you have questions about this material or require additional information about making a provision in your will to benefit Wildlands Trust, please contact:

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Donor Relations Manager  
[schamberlain@wildlandstrust.org](mailto:schamberlain@wildlandstrust.org)  
774-343-5121 x114

**Join the Hathaway Legacy Partners with a gift that will last for years to come.**

**Wildlands Trust is a tax-exempt 501(c)(3) organization  
Tax ID # 04-2973205**

**Wildlands Trust  
Hathaway Legacy Partners**