

WHAT IS PLANNED GIVING?

Planned giving can allow you to meet a number of goals simultaneously through a variety of deferred giving arrangements, some of which will be outlined in this brochure. You can meet your own needs and make provisions for your family members, while also minimizing your estate's tax burden. You can also make a future commitment to your favorite charity or charities, without losing access to your assets in the present. Ultimately, planned giving can provide you with opportunities to make the most of your assets, both now and in the future.

BEQUESTS

The most common form of estate gift is a bequest from a donor's will. A bequest can be simple to implement and offers you flexibility in your planning. Bequests can take several forms, usually designating a specific amount of money or property you want the Wisconsin Historical Foundation to receive. The bequest may be restricted for a particular use or left unrestricted for use in funding the general purposes of the Wisconsin Historical Society. You may also choose whether the gift is to be used for immediate expenditures or should be invested in the endowment fund. Bequests that go toward the endowment may qualify for memorial naming if the gift is of sufficient size and may also be directed to benefit a particular program or division of the Society.

Charitable gifts made through a will are fully tax deductible; no federal estate tax or state inheritance tax applies to such gifts.

Should you decide to explore a bequest with your financial or legal advisor, please keep in mind the following:

1. The legal name you should use in your will is the Wisconsin Historical Foundation.
2. The Wisconsin Historical Foundation's Federal Tax ID number is 39-0921093.
3. Please use the sample language below:

UNRESTRICTED EXPENDABLE BEQUEST

I give (describe dollar amount, property to be given, or portion of residuary estate) to the Wisconsin Historical Foundation, a Wisconsin not-for-profit corporation, to be used exclusively for the benefit of the Wisconsin Historical Society.

RESTRICTED EXPENDABLE BEQUEST

I give (describe dollar amount, property to be given, or portion of residuary estate) to the Wisconsin Historical Foundation, a Wisconsin not-for-profit corporation, to be used exclusively to assist the Wisconsin Historical Society in its operation of (specify) Division or Program.

UNRESTRICTED ENDOWMENT BEQUEST

Note: the minimum amount to establish an endowed fund is \$25,000.

I give (describe dollar amount, property to be given, or portion of residuary estate) to the Wisconsin Historical Foundation, a Wisconsin not-for-profit corporation, to establish the (Name) Fund at the Wisconsin Historical Society. This bequest is to be held as a permanent fund constituting an integral part of the endowment of the Wisconsin Historical Foundation. The principal of said Fund may be invested in common with other funds of like character, provided that the separate identity of the Fund shall be preserved at all times. Expendable income from the Fund, as determined under applicable Foundation policy, shall be used by the Wisconsin Historical Society without further limiting restriction of any kind.

RESTRICTED ENDOWMENT BEQUEST

I give (describe dollar amount, property to be given, or portion of residuary estate) to the Wisconsin Historical Foundation, a Wisconsin not-for-profit

corporation, to establish the (Donor Name) Fund at the Wisconsin Historical Society. This bequest is to be held as a permanent fund constituting an integral part of the endowment of the Wisconsin Historical Foundation. The principal of said Fund may be invested in common with other funds of like character, provided that the separate identity of the Fund shall be preserved at all times. Expendable income from the Fund, as determined under applicable Foundation policy, shall be used by the Wisconsin Historical Society to enhance the operation of (specify) Division or Program.

POOLED INCOME FUND

The Wisconsin Historical Foundation has operated a pooled income fund since 1991. A pooled income fund is a type of trust that can be established only by a charitable, tax-exempt institution. It is similar to a mutual fund in that contributions from numerous donors are pooled for investment purposes and managed professionally. It pays quarterly dividends on a proportionate basis to contributors and, at your option, during the lifetime of one beneficiary (age 55 or older at the time of the gift). Upon your death and that of the beneficiary, the Wisconsin Historical Foundation receives your share of the Fund to be used as you have designated or to be placed in the endowment for the general good of the Wisconsin Historical Society.

CHARITABLE TRUSTS

Charitable remainder trusts are designed to enable a person to continue receiving the earnings from his or her assets for life, without management worries, and then to make a significant gift. There are two types of tax-favored charitable remainder trusts: the unitrust and the annuity trust.

Unitrusts require that you irrevocably transfer cash, securities or other property to the Wisconsin Historical Foundation to establish the trust. The trust agreement provides that the Foundation will pay you (or another beneficiary) an annual payment, based on a fixed percentage (no less than 5%) of the trust assets, as re-valued each year. The payment from a unitrust fluctuates as the value of the trust assets changes over time, but the percentage remains the same. You may add to the trust in future years. When you or your designated beneficiary die, the trust assets pass to the Foundation.

Annuity Trusts are very similar to unitrusts. The main difference is that payments from an annuity trust remain at a fixed dollar amount (no less than 5% of the value of the trust's assets at the time the trust is created). No additions may be made to an annuity trust.

Charitable Lead Trusts are basically the opposite of charitable remainder trusts or pooled income funds. Instead of providing annual payments to you and eventually transferring the "remainder" assets to the Foundation, a lead trust provides for payments to the Foundation for a stated term of years. The principal in the trust is then returned to you or transferred to a beneficiary. Lead trusts are of most benefit if you have sufficient income to provide for current needs. They provide a good opportunity to fulfill charitable desires, reduce current tax liabilities and potentially transfer substantial assets to family members with minimum gift or estate tax consequences.

Discover how easy planning your estate can be.

- I would like more information on estate planning. Please send me the following brochures (check all that apply):
 - Art of Gift Planning
 - When the Time Comes
 - Your Will to Help
 - Update Your Will!
 - Pooled Income Fund
 - A Legacy in Trust
 - The Gift Annuity
 - Your IRA Legacy
 - Personal Financial Affairs Record

- I am considering making a planned gift to the Wisconsin Historical Foundation.

- I've already included the Foundation in my estate plan.

PLEASE PRINT

Name

Address

City, State, Zip

Telephone

Email

This information is strictly confidential. The purpose of this brochure is to provide information of a general nature and is not intended to render legal or tax advice. Please consult with your professional financial or legal advisor for counsel regarding estate planning.

The Wisconsin Historical Society identifies, collects, preserves, protects, studies, and interprets prehistoric and historic cultural resources to help make the past live for citizens of Wisconsin and elsewhere, because knowing the past is crucial to understanding the present and preparing for the future.

The Wisconsin Historical Foundation, a 501(c)(3) organization, was founded in 1954 for the sole purpose of promoting and securing support for the Wisconsin Historical Society. Deferred gifts through the Foundation benefit the Society. Currently, the Wisconsin Historical Foundation can provide assistance to you with bequests, the Foundation's pooled income fund, and charitable trusts. This brochure gives a brief description of each of these deferred giving opportunities.

WHY THE FOUNDATION?

Interest on gifts to the Wisconsin Historical Foundation continues to benefit the Wisconsin Historical Society, whereas interest on gifts made directly to the Society—a state agency—is controlled by the State Investment Board. The Society can also use funds in the Foundation with maximum flexibility (avoiding the state procurement process) and can respond immediately to new opportunities.

For more information on making gifts to the Wisconsin Historical Foundation, contact:

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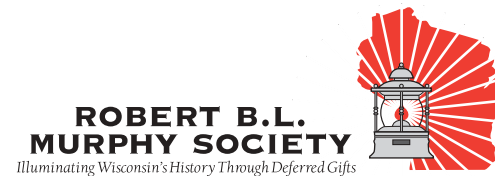
THE ROBERT B.L. MURPHY SOCIETY

The Foundation honors those individuals who benefit the Wisconsin Historical Society through deferred gifts with membership in the Robert B.L. Murphy Society.



Mr. Murphy served on the Board of Curators for the Wisconsin Historical Society until 1990—as president, 1958-1961—and was a member of the National Trust for Historic Preservation's Board of Advisors, 1967-1973. He was a founding member of the Wisconsin History Foundation in 1954, serving throughout his life and as president, 1960-1990.

The Robert B.L. Murphy Society for donors of deferred gifts was named in his honor in 1998.



As the symbol for the Robert B.L. Murphy Society, the lantern suggests the past but also represents a common need of people of all eras. From primitive torch to sophisticated laser, we have relied on light sources to help guide us as we move forward and to help inform us about the unknown. The generosity of the members of the Robert B.L. Murphy Society will extend its reach into the coming generations as their gifts make possible the continued illumination of our State's rich heritage.

Estate Giving Guide

for you and your family

Wisconsin Historical FOUNDATION