

The ESU is . . .



Teachers



Students



Immigrants



Volunteers



Members

ESU  
USA

100  
YEARS

**Your Legacy Gift** is an investment in the lives of young people, teachers, immigrants and other members who, one by one, will take their ESU experiences everywhere they go.

**Yes,** I am interested in receiving more information about the **ESU Centennial Legacy Society**

**Yes,** I would like to join the **ESU Centennial Legacy Society**

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

Please return completed form to: The English-Speaking Union  
144 East 39th Street  
New York, NY 10016

For questions or more information, contact: **Bill Edelstein**  
212) 818-1200 x224  
bedelstein@esuus.org.

ESU  
USA  
100  
YEARS

Expanding minds  
Strengthening friendships  
Unlocking opportunities



**What Will Your Legacy Be?**

“How far that little candle throws his beams!

So shines a good deed in a weary world.”

William Shakespeare  
*The Merchant of Venice*

ESU Centennial Legacy Society



## The English-Speaking Union Centennial Legacy Society:

As we celebrate our centennial, it is also time to acknowledge the part the English-Speaking Union has played in enriching our lives and the lives of many thousands of immigrants, students, teachers, volunteers, and members.

It is our hope that you will consider including the ESU in your will, life insurance, or retirement fund assets as your personal legacy to continue to nurture and enhance in perpetuity the immeasurable benefits of our linguistic heritage through our educational programs.

The lasting impact of bequests – both large and small – have helped shape the character of the English-Speaking Union for 100 years.



## Support Our Work and Leave a Legacy

We encourage you to consult your financial advisor to see what might be most appropriate for you individually.

### Bequests

Bequests are the most popular type of planned gift. Whether you wish to provide general operating income for the ESU to use wherever it is most needed or to support an event or program, your bequest expresses your lasting commitment to the ESU. A bequest to the ESU may also help you meet your financial and estate-planning goals since an estate-tax charitable deduction for the entire amount of the gift is allowed.

#### Sample Bequest Language:

I give, devise, bequeath to  
**The English Speaking Union of the United States**,  
located at 144 East 39th Street, New York, NY 10016,  
the sum of \$\_\_\_\_\_ (or asset)  
to be used for its general support (or for the  
support of a specific fund, program or branch  
[insert name and location of branch]).

### Life Insurance Policies

Naming the ESU as the beneficiary of an existing life insurance policy that is no longer needed to provide for dependents offers a simple way to support our work. Since you are the policy owner, the value of the policy will be included in your estate, but an offsetting estate-tax charitable deduction will generally be allowed. You may also be able to assign an existing whole life insurance policy to the ESU, irrevocably making us the owner and beneficiary, and claim an income-tax charitable deduction for the lesser of either your basis in the policy or its fair market value in that year.

### Tangible Personal Property

Personal property may be donated to the English-Speaking Union during your lifetime or by bequest. The ESU must give special consideration to such gifts before it can accept them, and we advise you to contact us if you are considering donating tangible personal property. Donors of tangible personal property held long term and accepted by the ESU may be entitled to claim an immediate income-tax charitable deduction and avoid capital gains taxes.

### Retirement Plan Assets:

Retirement Plan Assets in qualified (tax-deferred) retirement plans may represent a large portion of your total assets and therefore may be an important factor in planning testamentary charitable gifts. Retirement assets generally considered suitable for charitable gifts include such plans as IRAs, Keoghs, SEPs, 401(k)s, 403(b)s, and ESOPs. Left to family members or friends, these assets are subject to income tax and may also be subject to estate tax and generation skipping transfer tax. Because of this potential double layer of tax, retirement plan assets may be particularly attractive as an asset to leave to the English-Speaking Union. The portion of the plan payable to the ESU will generally escape estate taxes, and the ESU, as a tax-exempt institution, will not be required to pay income tax on the distributions.

