

*Some of the ways you can help:*

- ◆ **Bequests**
- ◆ **Gifts of Appreciated Property**
- ◆ **Life Insurance**
- ◆ **Charitable Remainder Trust**
- ◆ **Charitable Lead Trust**
- ◆ **Revocable Living Trust**



*Our Charitable Remainder Trust gave us the opportunity and privilege to have a positive impact on the future of surgical education and research through the channels of the American Surgical Association. The mission of the ASA, which helps to direct the future of surgery, is of critical importance to the care and well being of our patients and healthcare in this country. We are pleased to be able to help foster the mission of the ASA with our donation.*

***Dr. and Mrs. W. Gerald Rainer***

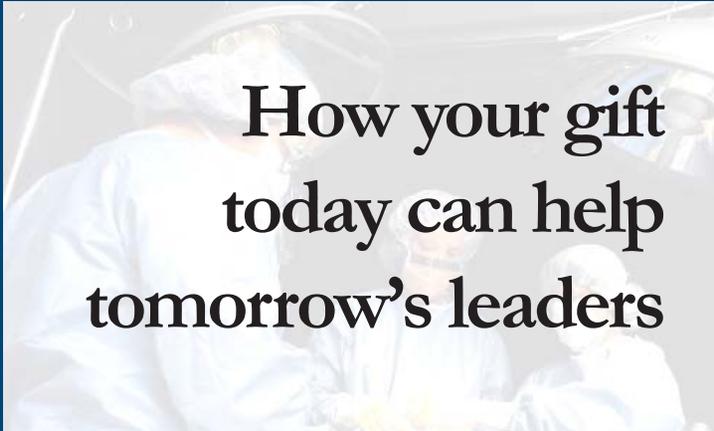


# American Surgical Association Foundation

## PLANNED GIVING



**American Surgical  
Association Foundation**  
900 Cummings Center, Suite 221-U  
Beverly, MA 01915  
(978) 927-8330  
(978) 524-8890 / Fax  
[asa@prri.com](mailto:asa@prri.com)  
[www.americansurgical.info](http://www.americansurgical.info)



**How your gift  
today can help  
tomorrow's leaders**

Founded in 1880, the American Surgical Association is the premier organization for surgical science and scholarship. For more than 125 years, our Association has led the revolution in surgical practice through successive generations, providing the foremost forum for advancing new knowledge.

In 1974, the Association established the ASA Foundation to provide philanthropic support of our scholarly mission. For more than thirty years, the generosity of ASA members has provided Research Fellowship Awards to foster the scholarly careers of our most promising surgeons. The research supported by our Fellowship Awards spans a diverse scope of disciplines, promoting new discoveries that profoundly change surgical practice.

To remain leaders in sponsoring surgical scholarship, the American Surgical Association must expand its support of the Research Fellowship Awards. The Foundation seeks not only to increase the number of awards, but also to enlarge the size of each. Key to our success is the establishment of a more substantial endowment fund that more properly reflects our broad commitment to the ASA mission.

The Foundation has established a Planned Giving Program that offers donors greater flexibility for making larger gifts to the Foundation while providing important advantages for tax and estate planning. The newly established Planned Giving Program allows a donor to create an indelible personal legacy for generations to come.

# PLANNED GIVING VEHICLES

*The ASA Planned Giving Program offers numerous vehicles to leave that legacy:*

## BEQUESTS

The most common planned gift is a bequest, the leaving of a charitable gift by a donor through a will. A donor may give a specific dollar amount, a specific piece of property or other asset, a fixed percentage of the assets passing through the estate, or a donation of the residue of the estate after making provisions for family and other close individuals.

## GIFTS OF APPRECIATED PROPERTY

Real estate holding, stocks, bonds, and other similar assets grow in value. When the owner sells those assets, generally a tax is due on any capital gain that such a sale provides. If that asset has been held for a year or more, an individual who donates that asset rather than selling it may take a tax deduction based on the current value of the asset and also avoid paying a capital gains tax on the asset growth.

## LIFE INSURANCE

Perhaps you have a fully paid up life insurance policy, the purpose of which is no longer necessary or applicable to your current circumstances. One may donate this policy by naming the Foundation as the beneficiary. Such a gift provides the donor with several income tax benefits as well as furthering the mission of the American Surgical Association.

## CHARITABLE REMAINDER TRUST

Charitable Remainder Trusts allow a donor to contribute assets, while providing the donor and/or other beneficiaries with payments for a specified length of time, even a lifetime. Once that time period ends, the assets transfer to the ASA Foundation.

Two types of Charitable Remainder Trusts exist. A Charitable Remainder Annuity Trust pays a fixed rate of return to the beneficiary of the trust. Once established, additional contributions cannot be made. A Charitable Remainder Uni-Trust pays a very low rate of return; the rate of that return is recalculated annually. Again, once that period of time has passed, the assets of that trust pass to the ASA or the Foundation.

## CHARITABLE LEAD TRUST

A donor may create a trust providing income for a charitable purpose for a given time. Upon completion of that time period the trust can then be transferred to heirs or other individuals with little or even no estate or other related taxes due.

## REVOCABLE LIVING TRUST

The use of a Revocable Living Trust enables a donor to make a gift of real estate, unities, cash, or other assets, knowing that all or part of the gift may be returned upon request.

**For additional information on any of these methods of planned giving or to find out how you can make a contribution, please contact: Robert P. Jones, Jr., EdD, Executive Director, ASA Foundation, Telephone: (978) 927-8330 / Email: [bjones@prri.com](mailto:bjones@prri.com) or visit the ASA website: [www.americansurgical.info](http://www.americansurgical.info).**