

Make the ultimate value statement.

Estate Planning

A process to transfer your assets in a manner that reflects the people and principles you care about most.

The goal of estate planning is to ensure that the assets you worked a lifetime to build are transferred to whom you want, when you want and in the most tax-advantaged way. While the majority of planned gifts are made through a simple bequest in a will, there are a variety of other giving options.

Whichever option is right for you, the planned gift that you designate to AIPAC today can gain significant financial and philanthropic benefits for you and your family—and can mean everything for Israel's future.

WHAT ARE THE BENEFITS OF ESTATE PLANNING?

- Creating an estate plan allows you to control the distribution of your hard-earned assets in ways that reflect your own individual values. Without a valid will or other transfer vehicle in place, these decisions will be made by state law, which may not reflect your personal wishes.
- If your estate is taxable, it can be beneficial to transfer assets during your lifetime rather than at death. This may be the case even when gift tax considerations are taken into account.

ASSETS YOU CAN USE TO FUND A PLANNED GIFT

- Cash
- Retirement Assets
- Life Insurance
- Real Estate
- Personal Property (such as valuable collections)
- Publicly Traded Securities
- Closely Held Business Interests

We recommend that you revisit your estate plan every three years, or in conjunction with any life-changing event, such as planning for retirement, prior to the sale of a business, or with the birth or loss of a loved one.

WAYS YOU CAN GIVE

Your gift to The AIPAC Tomorrow Campaign can take many forms and meet a variety of financial objectives:

Bequest A bequest is a provision in your will or trust that designates how your assets will be distributed. It is simple to create, does not affect your assets or cash flow during your lifetime and can encompass all asset types.

Beneficiary Designation One of the easiest and most tax-advantaged ways to make a planned gift is to designate AIPAC or its affiliated charitable organization, AIEF, as a beneficiary of all or a portion of a life insurance policy or what remains of a retirement plan. It's as simple as changing the beneficiary designation form. After your lifetime, these assets can transfer directly to AIPAC or AIEF without going through probate.

Life-Income Gift You can partner with us to create an AIPAC Tomorrow gift that will provide you and your spouse income during your lifetime. By naming AIEF as the beneficiary of a Charitable Remainder Trust, you may receive a charitable deduction today and income for life or for the term of the trust. Ultimately, AIEF will receive the trust's remainder.

Income to AIEF You can pass assets to your heirs and minimize transfer taxes by establishing a Charitable Lead Trust that provides payments to AIEF for a specific number of years. Ultimately, your heirs—or alternatively, AIPAC—will receive the trust's remainder.

Outright An outright gift is made when you transfer cash or another asset to AIPAC or to AIEF. An outright gift to AIEF may achieve a double tax benefit by serving as an income tax charitable deduction for the full value of your gift while also removing the asset from your estate for estate tax purposes.



Make Your Legacy Israel's Future The AIPAC Tomorrow Campaign

As you begin to explore an AIPAC Tomorrow legacy gift, you should consult your advisor for legal and tax advice. The AIPAC Tomorrow Campaign is a planned giving and endowment initiative of the American Israel Public Affairs Committee (AIPAC) and the American Israel Education Foundation (AIEF), the charitable organization affiliated with AIPAC. AIPAC Tax ID #53-0217164 AIEF Tax ID #52-1623781. **Learn more at www.aipac.org/plannedgiving**