

# Shurat HaDin's Legacy Giving Program

Make Safeguarding the Jewish People your Legacy

## LEGACY GIVING

Including Shurat HaDin as a part of your financial and/or estate plan is a meaningful way to strengthen your support for Israel and World Jewry. More than just a material contribution, legacy giving preserves your values and commitment to Israel and Shurat HaDin, allowing future generations to share in them. You can make a meaningful gift through your will, trust, IRA or life insurance policy.

Shurat HaDin offers the option for dedicated donors and Israel supporters to make a lasting impact as part of their legacies. Legacy gifts will be used to ensure the sustained fulfillment of our mission: fighting for terror victims in courtrooms worldwide, protecting Jews in both Israel and the Diaspora from terrorism and antisemitism and advocating for the Jewish State and its citizens. While the face and shape of hate may vary over time, the need to defend and protect the global Jewish community and the State of Israel - is an eternal cause. Your legacy gift has the potential to save lives and to make the world better and safer.

*For further information and to inform Shurat HaDin about your bequest, please contact Rachel Weiser, Shurat HaDin's CDO & Senior Attorney at [rachel@israellawcenter.org](mailto:rachel@israellawcenter.org) or call 646-661-2811 (U.S.)/ +972-3-7514175 (Israel).*

## HOW TO GIVE

### A. PLEASE INFORM US OF YOUR PLANNED LEGACY GIFT

Please be sure to notify Shurat HaDin of your decision to make us part of your Will, Trust or IRA planning so we can properly acknowledge your generosity and gift. Please fill out this non-binding [Letter of Intent](#).

## B. PLANNED GIVING THROUGH YOUR WILL OR TRUST

You can make a meaningful gift through your will, trust, using the relevant sample provisions for a bequest or letters are below.

"Letter of the Law," Shurat HaDin's United States and Canadian intermediary entity, would be named as primary or contingent beneficiary to assure any relevant tax benefit. Contact your plan custodian to obtain the proper beneficiary designation form.

To leave a legacy gift to Shurat HaDin from the UK or Australia, please contact us so we can provide proper instructions.

As a future legacy donor, you are encouraged to consult with your own legal and financial advisors in order to ensure that your needs and goals are well served. We are happy to recommend legal and financial advisors if you prefer.

Again, please be sure to notify Shurat HaDin of your decision to make us part of your Will, Trust or IRA planning so we can properly acknowledge your generosity and gift. Please fill out this non-binding [Letter of Intent](#).

## C. CHARITABLE IRA ROLLOVER GIFTS – U.S. ONLY

IRA rollover gifts are an excellent way to make an enduring impact for future generations. There are several benefits to IRA Rollover gifts including: (1) Using a portion of your Required Minimum Distribution to make a gift to Shurat HaDin exempts you from paying income taxes on the amount you donate. (2) Receiving a quick and easy estate tax reduction. (3) Fulfilling part or all your required minimum distribution for the year. (4) Reducing taxable assets in your IRA account, up to a total of \$100,000 each year or \$200,000 for married couples.

In order to make an IRA rollover gift you must first delineate how much of your Required Minimum Distribution you would like to use to create a charitable gift. You may then ask your Plan Administrator to transfer the designated funds directly to Letter of the Law, in your respective country.

Sample IRA bequest language is included below. Again, please be sure to notify Shurat HaDin of your decision to make us part of your IRA so we can properly acknowledge your generosity and gift via this [Letter of Intent](#).

## **RELEVANT TAX INFORMATION**

Shurat HaDin cannot provide tax advice. Please contact your tax advisor.

Shurat HaDin's US fiscal sponsor ("friends of"), Letter of the Law, is a charitable organization described in Sections 170(b)(1)(A), 170(c), 2055(a) and 2522(a) of the United States Internal Revenue Code of 1986. The IRS has designated Letter of the Law as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi). Likewise, Letter of the Law in Canada is a Canadian registered charity under the Income Tax Act of Canada.

Lifetime donations to Letter of the Law in the U.S. are qualified for a federal income tax charitable deduction, and testamentary donations are eligible for a federal estate tax charitable deduction. Donations to Letter of the Law Canada by Canadian taxpayers qualify for charitable credits and/or donations in Canada.

We encourage you to consult your professional tax advisor to determine whether your U.S. gift would be subject to state inheritance taxes. Letter of the Law's federal tax identification number in the U.S. is 81-2789183 and in Canada is 73507 4494 RR0001.

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### **Sample Provision for a Bequest to Shurat HaDin from the United States**

I bequeath to **LETTER OF THE LAW** (hereinafter referred to as "**LOL**"), a not-for-profit charitable organization organized under the laws of the State of New York, Tax ID 13-2992985, and mailing address Letter of the Law c/o Berkman Law Office 111 Livingston Street, Suite 1928 Brooklyn 11201-5083, or its successor in interest, for the benefit of Shurat HaDin-Israel Law Center, in the sum of \_\_\_\_\_ (\$       ) DOLLARS [or] \_\_\_\_ Percent (\_\_\_\_ %) of my [residuary] estate to support the general charitable purposes of Letter of the Law's mission.

### **Sample Provision for a Bequest to Shurat HaDin from Canada**

I bequeath to **LETTER OF THE LAW** (hereinafter referred to as "**LOL**"), a not-for-profit charitable organization organized under the laws of Canada, Registration Number 73507 4494 RR0001, and mailing address at Letter of the Law, c/o Michael Halbert, 25 Imperial Street, 5th Floor, Toronto, Ontario, Canada M5P 1B9, or its successor in interest, for the benefit of Shurat HaDin-Israel Law Center, in the sum of \_\_\_\_\_ (\$       ) DOLLARS [or] \_\_\_\_ Percent (\_\_\_\_ %) of my [residuary] estate to support the general charitable purposes of Letter of the Law's mission.

*\*Shurat HaDin provides the above sample letter to assist you in making a legacy gift. This document is intended for general guidance only and you should consult with a legal or tax advisor for specific language. With a legacy gift, you can often realize many benefits.*

**Sample Letter: Charitable Individual Retirement Account (IRA) Rollover Gifts (U.S. ONLY)**

Dear Sir or Madam:

Please accept this letter as my request to make a direct charitable distribution in the amount of \$ \_\_\_\_\_ from my Individual Retirement Account # \_\_\_\_\_ as per Internal Revenue Code, Section 408(d)(8), regarding qualified gifts from Individual Retirement Accounts (IRA).

Distributions should be made payable to **LETTER OF THE LAW** and mailed to:

C/O Law Berkman Law Office  
111 Livingston Street, Suite 1928  
Brooklyn 11201-5083

Tax ID 13-2992985

Letter of the Law can be contacted at 646-661-2811 (U.S.)/ +972-3-7514175 (Israel) or [rachel@israellawcenter.org](mailto:rachel@israellawcenter.org) with any questions. In your transmittal to Letter of the Law for the benefit of Shurat HaDin-Israel Law Center, please memorialize my name and address as the donor of record in connection with this transfer. Please copy me on your transmittal. If you have any questions or need to contact me, I can be reached at [telephone #]. Thank you for your assistance in this matter.

Sincerely,

[Plan Owner]

*\*Shurat HaDin provides the above sample letter to assist you in making an IRA Rollover gift. This document is intended for general guidance only and you should consult with a legal or tax advisor for specific language. With a charitable IRA Rollover gift, you realize many benefits.*

For further information and to inform Shurat HaDin about your bequest, please contact Rachel Weiser, Shurat HaDin's CDO & Senior Attorney at [rachel@israellawcenter.org](mailto:rachel@israellawcenter.org) or call 646-661-2811 (U.S.)/ +972-3-7514175 (Israel).