



## FROM THE TOP

### Gift Planning

The following is intended to help you and your attorney in drafting a gift in your will or trust that satisfies your interests. As you consult your attorney on the appropriate wording (examples listed below) to reflect your own goals and intentions regarding From the Top, please ensure our organization's correct legal name appears in all final documents:

***From the Top Inc, a Massachusetts 501(c)(3) tax-exempt, charitable organization, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756.***

#### **UNRESTRICTED BEQUESTS**

##### **Specific sum of money:**

"I give to From the Top Inc., a Massachusetts non-profit corporation, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756, or its successor organization, the sum of [insert the exact dollar amount]."

##### **Specific property such as real estate, stocks, bonds, works of art, or other items:**

"I give to From the Top Inc., a Massachusetts non-profit corporation, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756, or its successor organization, [insert a description of the particular property]."

##### **Rest and residue of your estate after paying debts, taxes, expenses, and other bequests:**

"I give to From the Top Inc., a Massachusetts non-profit corporation, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756, or its successor organization, all [or a stated percentage] of the rest, residue, and remainder of my estate."

**Contingent bequest if you are not survived by certain individuals:**

"If [names of primary beneficiaries] does not survive me, or shall die within ninety (90) days from the date of my death, or as a result of a common disaster, then I give to From the Top Inc., a Massachusetts non-profit corporation, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756, or its successor organization, [insert the exact dollar amount, description of property, or percentage of residual estate]."

**RESTRICTED BEQUESTS**

If the bequest is for a restricted purpose, use the relevant language from the "Unrestricted Bequests" options and designate the particular program, area of activity, or fund to be supported. Example:

"I give to From the Top Inc., a Massachusetts non-profit corporation, 6 Liberty Square, #6169, Boston, MA 02109, Federal Tax Identification Number: 04-3583756, or its successor organization, [insert the exact dollar amount, description of property, or percentage of residual estate], to be used for [insert the From the Top program, area of activity, or fund to be supported]."

Additional language: It is recommended that the following paragraph be added whenever the bequest is restricted:

"If, in the opinion of the Board of Trustees of From the Top Inc., it should become impossible, inadvisable, or impractical to use this gift for the specified purpose(s), then the Board may in its discretion use the gift for other purposes, keeping in mind the original wishes of the donor."