

BENEFITS AND PRIVILEGES OF MEMBERSHIP

As a Carter Legacy Circle member, you will enjoy the benefits that flow from sound estate and financial planning. Your generosity may result in an increased spendable income, immediate income tax deduction, reduced estate taxes, and reduced capital gains taxes on appreciated assets.

Legacy Circle members are recognized each year in the annual report's honor roll of donors and receive regular updates on Center activities around the world, including President Carter's personal trip reports. These provide an insider's look at the Center's global operations. Members also receive invitations to special events hosted by The Carter Center.

Once a year, President and Mrs. Carter host an Executive Briefing and Presidential Reception for Legacy Circle members. This exclusive event begins with presentations by the Carter Center's senior program directors, followed by an update from the Carters. The Presidential Reception is occasion for President and Mrs. Carter to honor their guests and extend their personal thanks to members of the Legacy Circle.

For more than a decade, President and Mrs. Carter also have hosted a midwinter break to which Legacy Circle members are invited. The annual Winter Weekend is a relaxing event that provides guests an opportunity to participate in a wide array of recreational activities while learning more about The Carter Center.

THE CARTER LEGACY CIRCLE

To express our sincere appreciation to those who commit to planned gifts, The Carter Center offers membership in the Carter Legacy Circle. As a Legacy Circle member, you will enjoy special privileges and opportunities along with the satisfaction of knowing that you play a significant role in advancing the long-term goals of The Carter Center.

Planned gifts include bequests, charitable gift annuities, charitable trusts, life insurance or retirement plan designations, and other provisions of future interest. There is no minimum dollar amount required for membership in the Carter Legacy Circle. For many types of gifts, we require only a simple statement of your commitment in writing to initiate your membership.

With a growing enrollment that already numbers more than 500, the Carter Legacy Circle helps ensure our ability to wage peace, fight disease, and build hope for generations to come.

Drew Neuman



FOR MORE INFORMATION

Like any financial decision, a planned gift must be chosen and shaped with care. The Carter Center looks forward to talking with you and your advisers about the best method for including the Center in your financial or estate plans.

Please contact:
Office of Gift Planning
The Carter Center
One Copenhill, 453 Freedom Parkway
Atlanta, Georgia 30307
Telephone: (800) 550-3560, Ext. 860
Fax: (404) 892-9438
www.cartercenter.org/legacy

THE
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Waging Peace. Fighting Disease. Building Hope.

This brochure provides information of a general nature only and is not intended as legal or financial advice. The services of a financial adviser, attorney, or other estate planning professional should be obtained when considering any type of planned gift.

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Emily Staub, and Deborah Hakes

The Carter Center October 2007

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The CARTER LEGACY CIRCLE



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Founded on the energy and dedication of Rosalynn and Jimmy Carter, The Carter Center represents the hope that it is possible for all people in every part of the world to enjoy a better quality of life. Since its inception in 1982, the Center has improved the lives of millions of the world's most deprived people in more than 70 countries.

Guided by a fundamental commitment to human rights, The Carter Center works to advance peace, democracy, and economic development; promote mental health; and control or eradicate some of the most debilitating diseases around the world. Many thoughtful and generous donors have partnered with the Center to achieve success in these areas through outright gifts. As we prepare for the Carter Center's future, we invite our friends to consider planned gifts as a way of preserving Rosalynn and Jimmy Carter's extraordinary legacy and life work.

EXAMPLES OF PLANNED GIFTS

Examples of the most common planned gifts are described below, though there are a variety of other ways to make a deferred commitment to The Carter Center. Please contact our Office of Gift Planning to learn more about these and other options that are available.

BEQUESTS

A bequest is a gift made by naming The Carter Center as a beneficiary in your will. This is both a simple and popular method for remembering the Center in perpetuity. If you already have a valid, up-to-date will, your attorney can add The Carter Center as a beneficiary through a simple amendment to your will called a codicil. Bequests of all sizes are appreciated.

For a simple, straightforward bequest, we suggest the following language:

"I give and bequeath the sum of _____ dollars to The Carter Center, Inc., a nonprofit corporation located in Atlanta, Georgia, for its general purposes."

In the alternative, you could bequeath a particular asset or percentage of your estate rather than a dollar amount.

Living Trusts

Please note that including the Center in a revocable living trust works in much the same manner as a bequest. Your attorney can assist you in tailoring the language to your needs and wishes.

LIFE INSURANCE

Whole life, universal, and other forms of permanent life insurance policies will qualify you for membership in the Carter Legacy Circle while providing an important planned gift for the Center's future. You can contribute all or part of an insurance policy that you own but no longer need.

When The Carter Center is named as the owner and beneficiary of an existing policy, your annual premium payments become tax-deductible. In addition, you generally are able to deduct an amount approximately equal to the current cash value of the policy for income tax purposes in the year you transfer ownership. Another option is simply to purchase and name the Center as owner/beneficiary of a new life insurance policy.

CHARITABLE GIFT ANNUITIES

A charitable gift annuity (currently available for gifts of \$5,000 or more in most states) provides you with a guaranteed fixed income for life in exchange for your irrevocable contribution, which may be in the form of cash and/or appreciated securities.

The annuity is governed by a simple contract, and payments are made to you on a quarterly or other periodic basis. Annuity rates are based on your age at the time of the gift and typically range from 5.0 percent up to 11.3 percent.* The older you are, the higher the annuity rate. Individuals age 50 and older are eligible to begin receiving payments immediately.

Annuities also may be set up for the benefit of a loved one. Please talk with our Office of Gift Planning to learn more.

Deferred Payment Annuities

For individuals younger than age 50 or for those who wish to delay the income stream from an annuity until retirement, there are deferred payment charitable gift annuities. These annuities work the same as those described above, but payments are deferred a minimum of one year, resulting in a higher annuity rate.** The longer payments are deferred, the more the annuity rate increases. Annuitants must be at least age 50 at the date of first payment.

**Rates are subject to change based on the recommendations of the American Council on Gift Annuities and also may vary with the timing of the gift.*

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RETIREMENT PLANS

One of the simplest and most "tax-wise" ways to make a gift to The Carter Center is through a beneficiary designation in your IRA, 401(k), 403(b), or other retirement plan. Because retirement plans at final distribution may incur considerable taxation to your estate and heirs, a gift of these assets may be one of the lowest cost ways to provide critical support for the Center's work.

Through your plan provider, you have the option of naming The Carter Center as a primary or contingent beneficiary of your retirement plan and designating either a stated percentage or dollar amount.

CHARITABLE REMAINDER TRUSTS

With the assistance of an attorney, you can establish an irrevocable trust naming yourself, another individual, or a bank as trustee. The Carter Center could also serve in this capacity. You may transfer cash, securities, or other property to the trust. (The property must have a minimum value of \$200,000 if The Carter Center is to serve as trustee.) The trust then pays income to you and/or other beneficiaries for life or a term of up to 20 years at a certain percentage or dollar amount as determined when the trust is established. When the trust's term is concluded, the remainder is distributed to The Carter Center.

The income and estate tax advantages of a charitable remainder trust can be significant. A trust can be an especially attractive method of giving for those who own stock with a low cost basis.



Bob Hughes

Diane and Brent Slay of Grand Rapids, Michigan, have been Legacy Circle members since 1999.