



How to Make a Beneficiary Designation for IJ

Naming IJ as a beneficiary of retirement plans (including IRAs, 401ks, and Keoghs), life insurance policies, or savings accounts is a simple way to ensure IJ's future. A beneficiary designation gift does not require meeting with an attorney, and these gifts offer flexibility as they can be revoked or modified if your plans or circumstances change.

Benefits of a Beneficiary Designation Gift

- 🔥 Ability to change the beneficiary designation as needed;
- 🔥 Continue to use your account as long as you need to;
- 🔥 Simplify your planning and avoid expensive legal fees;
- 🔥 Reduce the burden of estate taxes on your family;
- 🔥 Receive an estate tax charitable deduction.

Because of the unfavorable tax consequences of leaving tax-deferred accounts to individual beneficiaries, these assets can be particularly good candidates for charitable giving. For example, when you name a child as the beneficiary of a retirement account, the account is subject to estate taxation. On top of that, your child may have to pay income tax on the distribution of plan assets. As a charitable gift, however, the full amount of the account goes to IJ and our fight for liberty. You can consult with your tax advisor regarding the specific tax benefits for your situation.

Another option is making IJ a partial beneficiary of your plan. In that case, the plan administrator will withdraw IJ's share, providing an immediate gift to us and leaving the balance to benefit your heirs.

Beneficiary Designation Gifts are Easy to Make

Simply contact your plan administrator and ask for a beneficiary designation form. To name IJ as a beneficiary, provide our full legal name, address, and tax ID number:

Institute for Justice, (Tax ID #52-1744337) located at 901 North Glebe Road, Suite 900, Arlington, VA 22203.

Questions? Melanie Hildreth at mhildreth@ij.org or Lindsey Adkins at ladkins@ij.org

www.ij.org/fourpillarsociety

