Examples of Charitable Bequest Language

Including charitable intent in your estate plan is a powerful way to leave a lasting legacy and support the causes that matter most to you.

Whether you're a donor looking to make a meaningful impact or a professional advisor guiding clients through legacy planning, there are several flexible options for structuring charitable bequests. From general and specific gifts to percentage-based and contingent bequests, each approach allows individuals to align their philanthropic goals with their financial and family priorities.

To ensure your charitable wishes are honored and qualify for the federal estate tax deduction, it's important to use precise language and clearly identify the intended charitable organization by its legal name and location.

Below are examples of commonly used bequest language that can be incorporated into a will to support your favorite charity.

1. General Bequest

A fixed dollar amount, asset, or percentage of the estate:

"I give, devise, and bequeath to **[NAME OF CHARITY/LOCATION/EIN]**, the sum of $________ (or a description of the specific asset), for the benefit of **[NAME OF CHARITY]** and its general purposes."

2. Specific Bequest

A particular item or property for a designated purpose:

"I give, devise, and bequeath to **[NAME OF CHARITY/LOCATION/EIN]**, the sum of $_______ (or a description of a specific asset), for the benefit of **[NAME OF CHARITY]** to be used for the following purpose: (state the purpose). If at any time, in the judgment of Board of Directors of **[NAME OF CHARITY]** it is impossible or impracticable to carry out exactly the designated purpose, then they shall determine an alternative purpose, adhering as closely as possible to my original intent."

3. Percentage Bequest

A set percentage of the estate:

"I give, devise, and bequeath to **[NAME OF CHARITY/LOCATION/EIN]**, , an amount equal to ___ percent of the net value of my estate as finally determined for federal estate tax purposes or if no federal estate tax return is due as the result of my death, then as determined by my Executor, for its general purposes."

4. Residuary Bequest

The remainder of the estate after other terms are satisfied:

"I give, devise, and bequeath all the rest, residue, and remainder of my estate, both real and personal, I give to **[NAME OF CHARITY/LOCATION/EIN]**, for its general purposes."

5. Contingency Bequest

If a named beneficiary does not survive the donor:

"I give, devise, and bequeath all the rest, residue, and remainder of my estate, both real and personal, ** ("my residuary estate"), to **[NAME OF BENEFICIARY]**, if (she/he) survives me. If **[NAME OF BENEFICIARY]** does not survive me, then I give, devise, and bequeath my residuary estate to **[NAME OF CHARITY/LOCATION/EIN]**, for its general purposes."

6. Restricted Bequest (Percentage of Estate for Specific Purpose)

"I give, devise, and bequeath to **[NAME OF CHARITY/LOCATION/EIN]**, , _____ percent (%) of the rest, residue, and remainder of my estate both real and personal to be used for ____ . If at any time, in the judgment of Board of Directors of **[NAME OF CHARITY]** it is impossible or impracticable to carry out exactly the designated purpose, then they shall determine an alternative purpose, adhering as closely as possible to my original intent."

Important Notes

To qualify for the federal estate tax charitable deduction, **charitable bequests must comply with IRC §2055(a),** which allows deductions for "the amount of all bequests, legacies, devises, or transfers" to qualified charitable organizations.

Care should be taken to clearly identify the charity by its legal name, location, and EIN to avoid misdirection, and to avoid vague or executor-determined amounts, which could jeopardize deductibility under Treasury Regulations (see Treas. Reg. §20.2055-2(b)(1)).

This information is not intended as legal advice. It is offered for informational purposes only and is not a substitute for the advice of, or representation by, a licensed attorney.

Contact Us

Questions about the ways your estate can benefit charitable causes? DJCF/SWCF can help! Please reached out to info@djcf.org or call (972) 645-1028. You can also find us online at www.djcf.org.