Thank you for considering making The Congregational Church of Middlebury, United Church of Christ (UCC) a beneficiary of your will or revocable living trust. To assure that your wishes ultimately can be honored, the following language may be helpful.

LEGAL DESCRIPTION

If you wish to name The Congregational Church of Middlebury, UCC in your will or revocable living trust, the church should be named as:

The Congregational Church of Middlebury, United Church of Christ, a nonprofit corporation, organized and existing under the laws of the State of Vermont, with principal business address of 30 North Pleasant Street, Middlebury, VT 05753.

You also may need the following information concerning the church:
- The church is tax exempt under section 501(c)(3) of the Internal Revenue Code.
- The church’s federal tax identification number is: EIN 03-0238445.
- The church was founded in Middlebury in 1790.

BEQUEST LANGUAGE FOR A WILL OR TRUST

There are several types of bequests that allow you to designate how your estate will be distributed, each of which requires different language:

- **General Bequest:** This type of bequest does not specify the source from which it should be paid. This gives your executor the flexibility to honor the bequest from any available source.

  *Example: Mary states in her will: “I leave $5,000 to The Congregational Church of Middlebury, UCC.”*

  *Example: Joseph states in his will: “I leave ten percent (10%) of my estate to The Congregational Church of Middlebury, UCC.”*

- **Specific Bequest:** You describe exactly what you want to leave to a specific individual(s) or organization(s) and the designated source (i.e., which part of your estate). If you want to leave a specific dollar amount from a specific source or a particular item, this is the type of bequest that you would use.

  *Example: Judith states in her will: “I leave my diamond engagement ring to my granddaughter, Sarah. I also leave the holdings in my investment accounts to The Congregational Church of Middlebury, UCC.”*

  With a gift of a specific asset other than cash or securities, additional language should be included: “I understand that the above-mentioned asset may not qualify to be retained by The Congregational Church of Middlebury, UCC in service of its mission. If it does not qualify, I hereby give my permission for it to be sold at the sole discretion of the Trustees of The Congregational Church of Middlebury, UCC and the proceeds used for the purpose I have stated.”
• **Contingent Bequest:** This type of bequest is fulfilled if certain conditions are met. For instance, if your primary beneficiary does not survive you, you can indicate your next choice through a contingent designation.

  *Example:* John states in his will: "I give all the rest, residue and remainder of my real and personal estate to my wife, Mary, if she survives me; if not, then eighty percent [80\%] in equal shares to my children who survive me and twenty percent [20\%] to The Congregational Church of Middlebury, UCC."

• **Residuary Bequest:** This type of bequest is honored after all other bequests have been made, and all debts, expenses and taxes have been paid.

  *Example:* Paul states in his will: "I give all the rest, residue and remainder of my real and personal estate to The Congregational Church of Middlebury, UCC."

**INCLUDING THE PURPOSE OF YOUR GIFT**

At The Congregational Church of Middlebury, UCC, all charitable gifts which are accepted by the church will support its mission and are received with gratitude. Clear language lets the church know your intended purpose.

• **Unrestricted gifts.** Since it is difficult to anticipate what opportunities and needs the church may have in the future to fulfill its mission, an **unrestricted** gift, which provides the greatest flexibility, is the most beneficial type of gift. To make an **unrestricted** gift, the following language would be included in the will or trust: "This gift is to be used as appropriate to further the purposes of The Congregational Church of Middlebury, UCC."

• **Restricted gifts.** A restricted (or “designated”) gift is one which is allocated by the donor to a particular area of the church’s mission or its operations. Another type of restriction may specify that the principal value of the gift is to be preserved, and that spending is on income only. Restricted bequests should include language enabling the church leadership to use the funds for a related purpose, if the purpose for which your bequest is designated should cease to exist.

  *Example:* Sarah states in her will: “This gift is to be used for the maintenance, upkeep and painting of the church’s steeple. If the church building’s steeple were to no longer exist, then this gift shall be used for maintenance and upkeep of the church building.”

  *Example:* Matthew states in his will: “The principal of this gift is to be preserved, and the income from the investment of this principal shall be used as appropriate to further the purposes of The Congregational Church of Middlebury, UCC.”

If you would like to restrict your bequest, you are encouraged to speak with a member of the church’s Planned Giving Committee in order to discuss the objectives of your intended gift. This confidential conversation will help ensure that your wishes ultimately can be honored by the church. Please contact the church office at 802-388-7634 or office@midducc.org to be connected with a member of the Planned Giving Committee.

*Whether you choose to make an unrestricted or restricted gift, your support will help sustain the mission of The Congregational Church of Middlebury, UCC. Thank you for considering the needs of your church as you make your estate plans.*