



## LEGACY SAMPLE WORDING US TAXPAYERS

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For US taxpayers, a bequest made to the American Friends of University College, Oxford, Inc. is deductible for federal estate tax purposes, and there is no limit on the amount of the estate tax charitable deduction. In addition, bequests generally are not subject to state inheritance or estate taxes. In a large estate, the savings may be more than half of the value of the bequest to the American Friends of University College, Oxford, Inc.

You can make such a bequest by creating a new Will, adding a codicil to your current Will, designating the American Friends of University College, Oxford, Inc. as a beneficiary of your retirement plan, or including the American Friends of University College, Oxford, Inc. in your revocable trust or other estate plan.

The corporate name of the American Friends is “the Trustees of the American Friends of University College, Oxford, Inc.” The following examples may be tailored to best suit your interests. Please note that for legal reasons, the Trustees of the American Friends of University College, Oxford, Inc. may not be bound by your request – but they have in every case to date been able to honour donors’ requests for direction of funds.

To create a bequest for immediate use, the preferred phrase is: “I give (\_\_\_\_ dollars) (\_\_\_\_ percent) (all of the residue of my estate) to the Trustees of the American Friends of University College, Oxford, Inc, a 501.c.3 charity, for the benefit of University College, Oxford, England (IF bequest is for a specific purpose, state the purpose, “although I understand that this request is not binding on the part of the Trustees”).”

To create a bequest to establish an endowment fund, the preferred phrase is: “I give (\_\_\_\_ dollars) (\_\_\_\_ percent) (all of the residue of my estate) to the Trustees of the American Friends of University College, Oxford, Inc, a 501.c.3 charity, for the benefit of University College, Oxford, England. I request that the income be used for the following purpose by University College, Oxford: (state the purpose), although I understand that this request is not binding on the part of the Trustees. If, in the future, it is the opinion of the Master and Fellows of University College, Oxford that all or part of this fund cannot be usefully applied to such purpose, the Trustees of the American Friends of University College, Oxford, Inc., and latterly the Master and Fellows of University College, Oxford may use the same for any purpose that will most nearly accomplish my wishes.”

Please contact the Development Team for further details on +44 (0)1865 276674 or  
E-mail: [development@univ.ox.ac.uk](mailto:development@univ.ox.ac.uk)

Please also advise your Estate to notify the Univ Development Office of any legacy settlement.