



## Estate and Gift Planning Guide

### Circles of Giving

Would you help improve the future of early childhood teacher education?

Would you help support research in early childhood teacher education?

Say “yes” by making a bequest or other planned gift to the National Association of Early Childhood Teacher Educators Foundation (NAECTEF).

The NAECTEF Circles of Giving recognize caring individuals who have contributed substantially to NAECTEF or who have remembered NAECTEF in their estate plans. By joining the Circles of Giving, you can have the satisfaction of knowing that your generosity will leave a legacy that supports early childhood teacher education. As you consider your estate plan, please think of NAECTEF. By keeping Early Childhood Teacher Education in mind, you become a link in producing stronger teachers of young children and better early childhood education programs.

The levels of giving designated for the Circles of Giving are as follows:

**Supporters Circle**

Gifts of \$100-\$500

**Founders Circle**

Gifts of \$501-\$1500

**Legacy Circle**

Gifts of more than \$1500 and/or  
mention of a Foundation gift in will or trust



If you have already remembered NAECTEF in your estate plans, please contact our Treasurer (Frances Rust) at 96 Round Hill Drive, Briarcliff Manor, NY 10510 or email [fr1@nyu.edu](mailto:fr1@nyu.edu). NAECTEF wants to welcome you as a member of its Circles of Giving.

## Estate Planning

Determining the right gift is just as important as making the gift. There are many options in your estate planning from which you can choose. In general, one of the simplest methods to leave a lasting legacy to NAECTEF is the bequest. Bequests are an instrument of a contributor's will that sets aside, at death, a sum of money, a portion of the estate, or a portion of the estate's residuary for distribution to a charitable organization such as NAECTEF. The bequest can be small or large. It can be unrestricted, or it can be restricted for use to a specific program of interest.

### Wills and Living Trusts

By including NAECTEF in your will or living trust, you can make an important and lasting gift to early childhood teacher education, while meeting your financial and estate planning goals. A bequest to NAECTEF can take many forms, and because a bequest qualifies for the estate tax charitable deduction, it may reduce your taxable estate.

**Common types of bequests:** *These are three generally accepted ways to make a bequest. You might discuss them with your financial planner or your attorney as you prepare to update your will.*

**General:** "I give to the National Association of Early Childhood Teacher Educators Foundation, a corporation organized and existing under the Texas Nonprofit Corporation Law, headquartered at 4223 Shady Bend Drive, Dallas, Dallas County, Texas 75244, the sum of \_\_\_\_\_ dollars to be used as the NAECTEF Governing Board of Directors directs."

**Bequest of a percentage:** "I give and bequeath \_\_\_\_\_ percent (name specific percentage) of my estate to the National Association of Early Childhood Teacher Educators Foundation, a corporation organized and existing under the Texas Nonprofit Corporation Law, headquartered at 4223 Shady Bend Drive, Dallas, Dallas County, Texas 75244."

**To leave a gift from a Living Trust,** write: "I direct my trustee to distribute from the principal of my trust estate to the National Association of Early Childhood Teacher Educators Foundation, a corporation organized and existing under the Texas Nonprofit Corporation Law, headquartered at 4223 Shady Bend Drive, Dallas, Dallas County, Texas 75244, the sum of \_\_\_\_\_ dollars." (or a percentage)

### Retirement Plan Assets

Your IRA, 401(k), 403(b) or other qualified retirement plan may be heavily taxed if left to anyone other than a legally recognized spouse. By naming NAECTEF as a beneficiary of all or a portion of a retirement plan, you avoid both the estate tax and income tax due on these tax-deferred plans than if you distributed the proceeds to your heirs.

A little planning today can ensure the thoughtful disbursement of your assets and can assure that you, your heirs, and your charitable interests have a more secure future.

## **NAECTEF's Legal Designation**

The following information should be included to name NAECTEF in your will, trust or other planned gift:

- \* Complete legal name—National Association of Early Childhood Teacher Educators Foundation
- \* Permanent address—4223 Shady Bend Drive, Dallas, Dallas County, Texas 75244
- \* Federal tax identification number—63-1226702

We hope that you'll tell us when you have named the National Association of Early Childhood Teacher Educators Foundation in your will or living trust or as a beneficiary in a retirement plan. Please contact NAECTEF Treasurer, Frances Rust, at 96 Round Hill Drive, Briarcliff Manor, NY 10510, or via e-mail at [fr1@nyu.edu](mailto:fr1@nyu.edu). We would very much like the opportunity to thank you for your generosity.

*Note: NAECTEF has provided general information about planned giving instruments, but this guide is not intended as legal advice. For legal advice and information about current tax law, you should consult an attorney who specializes in estate planning.*

# Gifts

## Memorial/Tribute Gifts

- Do you have a family member or friend who recently became an early childhood educator?
- Do you have a friend who recently retired as an early childhood teacher educator?
- Do you want to honor the memory of an early childhood teacher educator who has passed away?
- Are you looking to buy a gift for someone who "has everything"?

Donate Now. Supporters are always welcome to make a special gift to NAECTEF in honor of or in memory of a friend or family member. The honoree or family will receive a letter from NAECTEF acknowledging your gift.

**Workplace Giving:** Have your money go twice as far by getting a match from your company, institution, or university!

You can help NAECTEF by finding out if your company, institution, or university has a Corporate Giving Program or Foundation. Many companies match funds for volunteer hours or employee donations. Companies often concentrate their grants or matching gifts on specific areas such as children or education. As you know, NAECTEF has several initiatives that may meet their criteria — initiatives such as our support for research in early childhood teacher education and scholarships for potential early childhood teacher educators.

If your company has such a program, remember to send in a matching form with your donation next time you give to NAECTEF. If you are uncertain whether your company has such a program, find out now for the next time you donate to NAECTEF. Your company's HR Department should be able to provide you with the form or know if such a program exists.