

# Sample Bequest Language

Create Your Jewish Legacy and its community partner organizations do not provide legal advice. Donors are encouraged to seek independent tax and legal counsel.

## GENERAL UNRESTRICTED BEQUEST

### **Flexible amount -- greater of fixed dollar amount or percent of total estate**

I devise and bequeath to (legal name of organization), (legal address of organization), the greater of (A) \_\_\_\_\_ dollars (\$\_\_\_\_\_) or (B) an amount equal to \_\_ percent (\_\_%) of my residuary estate for its general charitable purposes. The Executor of my estate shall first use any property, the receipt of which by my estate would constitute income in respect of a decedent for federal income tax purposes in satisfying this bequest.

## RESTRICTED FUND BEQUEST

### **Flexible amount -- greater of fixed dollar amount or percent of total estate**

I devise and bequeath to (legal name of organization), (legal address of organization), the greater of (A) \_\_\_\_\_ dollars (\$\_\_\_\_\_) or (B) an amount equal to \_\_ percent (\_\_%) of my residuary estate for the purposes of \_\_\_\_\_ (e.g., Jewish education, aging services, etc.). The Executor of my estate shall first use any property, the receipt of which by my estate would constitute income in respect of a decedent for federal income tax purposes in satisfying this bequest.

