



## Sample Bequest Language for Congregations

If your congregation has decided to establish a process for receiving charitable bequests, it makes good sense to give your members an idea of how to make the bequest in their estate plans.

A bequest can be a simple addition to an existing will, created with a codicil (a document that amends, rather than replaces, a previously executed will). If a member doesn't have a will at all, then the bequest can be written in when the will is created.

Here are some samples of bequest language.

- **For an unrestricted bequest (to be used where the need is greatest):**

*"I hereby give and bequeath \_\_\_\_% of my estate [or] \$\_\_\_\_ of my estate to [Lutheran Church], a congregation of the Virginia Synod ELCA, with an address of [\_\_\_\_], to be used for its general purposes and/or where the need is greatest."*

- **For an unrestricted residuary bequest (after leaving designated bequests to family, friends and/or other charities):**

*"I give all the rest, residue, and remainder of my estate, both real and personal, to [Lutheran Church], congregation of the Virginia Synod ELCA, with an address of [\_\_\_\_], to be used for its general purposes and/or where the need is greatest."*

- **For a restricted bequest (to be used for a specific purpose within the congregation):**

*"I hereby give and bequeath \_\_\_\_% of my estate [or] \$\_\_\_\_ of my estate to [Lutheran Church], a congregation of the Virginia Synod ELCA, with an address of [\_\_\_\_], with a preference for use as follows [\_\_\_\_]. If at any time, in the judgment of [Lutheran Church], it is impossible or impracticable to carry out*

*the designated purpose, then [Lutheran Church] shall determine an alternative purpose as near as possible to my original intent."*

If a member wishes to give a restricted bequest to the Church, he or she is encouraged to discuss the restriction with the Church's leadership, in order to ensure that the restrictions are in keeping with the mission of the congregation, and are able to be carried out according to his or her wishes.

Congregations are encouraged to adopt a **gift acceptance policy**, especially if they intend to establish an endowment fund, in order to understand and determine what kinds of gifts, other than unrestricted cash gifts, they are able to receive and use to further the Church's mission.