



THE  
**LAND TRUST**  
FOR  
**TENNESSEE**

# **FOREVER TENNESSEE CIRCLE**

*A Guide to Creating a Conservation Legacy*





**M**ary Ann Sugg wanted her love of Tennessee to last beyond her own life.

Mary Ann worked with The Land Trust for Tennessee to conserve her land in the Beech Creek Valley area of Williamson County. She told us about the peace of mind it gave her, knowing that her wishes for the land would be carried on by The Land Trust.

A friend to the organization during her life, through planned gifts to The Land Trust for Tennessee—one of cash, the other of land—

Mary Ann's love of our state lives on in our day-to-day work with landowners, and in the landscapes we forever protect.

Mary Ann's foresight—and yours, should you choose to join her—helps provide The Land Trust with the resources to plan for the future, and continue protecting Tennessee's natural areas, historic landscapes, public parks, farms, and forests.

Planning a gift to The Land Trust is one of the best ways to create your own conservation legacy.





## JOIN THE FOREVER TENNESSEE CIRCLE

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**Many friends and supporters of The Land Trust for Tennessee have included us in their wills or made other types of legacy gifts to support our mission.**

We have also received planned gifts from people whom we never met during their lifetimes. We often learn that they followed our progress for years, and that they especially appreciated our promise to protect places in Tennessee in perpetuity.

If you choose to honor The Land Trust with a legacy gift, we would welcome you into our Forever Tennessee Circle. We established this group to honor donors who help provide for the future of our mission—ensuring the beauty, character, and natural qualities of Tennessee’s irreplaceable landscapes are forever protected.

Please let us know that you have made these plans so we can both thank you for your generosity and make sure we understand the intent behind your gift so we can honor your wishes. Be assured that we protect the privacy of all information you share and, of course, anonymity is always an option.

We hope this guide is helpful as you consider giving options and that it serves as a primer for a conversation between you and The Land Trust for Tennessee about your conservation legacy.



**“Being involved with The Land Trust since day one has been one of the joys of my life. Our landowners entrust us to protect their land. Forever.”**  
-Robert Brandt





“Open spaces have never been more important - they comfort us in difficult times while we celebrate their power and beauty in good times. We support and salute The Land Trust - from the rolling vistas of Tennessee to historic urban landscapes. The mission and visions of the Land Trust are more vital than ever.”

- Kay & Roderick  
Heller

## WE ARE HERE TO HELP YOU MEET YOUR GOALS

The Land Trust for Tennessee values all donors and all gifts, and recognizes that all gifts are truly planned gifts.

Forever Tennessee Circle members give perpetual voice to their conservation values with a legacy gift to The Land Trust, while meeting their family's estate planning, financial, and philanthropic goals.

In addition to the gratification of making a meaningful gift, planned gifts often have immediate and/or long-term tax benefits.

The following pages outline a multitude of giving opportunities that can help you meet your goals. Should you have questions, we are easily reached at (615) 244-5263.

*If you wish to name The Land Trust for Tennessee as a beneficiary in your will or living trust, please name us as:*

The Land Trust for Tennessee, a nonprofit corporation, organized under the laws of the State of Tennessee, with its principal address of 4000 Franklin Pike, Nashville, Tennessee 37204. The Land Trust for Tennessee's tax identification number is 62-1770549.

*We would be glad to share with you and your advisors suggested language for making a bequest.*

# WAYS TO PLAN A GIFT

*We are here to help. Call us at (615) 244-5263  
or email us at [info@LandTrustTN.org](mailto:info@LandTrustTN.org)*

## Bequest

### ***Make a gift that costs you nothing during your lifetime***

Gift of any amount (name a specific amount, or a % or share of the estate) by will or a living trust.

#### **Some Ways You May Benefit:**

Reduce the value of your taxable estate.

## Gift of Real Estate

### ***Transfer ownership of real property through a current or future gift***

Contact us about the property and your wishes for it; get an appraisal; donate the property to LTTN in your lifetime or by will or a living trust.

#### **Some Ways You May Benefit:**

Receive income and capital gains tax savings (if a lifetime gift) or reduce the value of your estate (if a bequest); receive relief from property management; may retain the right to live on the property for life or a set number of years (life estate); potential for a conservation easement following LTTN's ownership.

*\* Brokers and administrators do not always include the donors' names on distribution checks. Please let us know in advance so we will be able to identify your gift.*

## Gift of Tangible Property

### ***Make a meaningful gift, even if cash resources are limited***

Contact us about our ability to use your tangible property for our tax-exempt function; get an appraisal of the item; and donate the property to LTTN by will or a living trust.

#### **Some Ways You May Benefit:**

Receive a current income tax deduction for the appraised value of the gift (if a lifetime gift); reduce your taxable estate (if a bequest).

## Charitable Gift Annuity

### ***Supplement your income with fixed payments that may be partially tax-free***

Working with your advisor and LTTN, establish an annuity contract with LTTN.

#### **Some Ways You May Benefit:**

Receive fixed life payments for you and/or a loved one; a current income tax deduction; future savings on income taxes.

## Gift of Retirement Assets

### ***Identify a simple way to make a future gift***

Name LTTN as the owner or beneficiary of a retirement plan or IRA, using your plan's beneficiary form.\*

#### **Some Ways You May Benefit:**

Make the gift from the most highly-taxed assets, leaving more for family.

## Gift of Life Insurance

### ***Make a significant gift with little cost to you, leveraging a policy you own and no longer need***

Name LTTN as the owner or beneficiary of a policy, using your policy's beneficiary form.\*

#### **Some Ways You May Benefit:**

Receive a current income tax deduction; receive future deductions through gifts to pay policy premiums.

## Charitable Remainder Trust

### ***Secure income with potential for income growth***

Create a trust, managed by an outside trustee; during your lifetime the trust pays you a fixed percentage of trust's assets as revalued annually; the remaining assets are donated to LTTN.

#### **Some Ways You May Benefit:**

Receive variable income for life and/or the life of a loved one; immediate income tax deduction; tax-free sale of appreciated asset.

## Charitable Lead Trust

### ***Reduce the gift and estate taxes on assets you pass on to heirs***

Create a charitable trust that pays fixed or variable income to LTTN for a specific term of years; thereafter the balance is given to your loved ones.

#### **Some Ways You May Benefit:**

Reduce your taxable estate; provide meaningful future support for loved ones.

## MAKE A GIFT TODAY

### Outright Gift of Cash

#### ***Make a quick, easy gift***

Write a check or give at [LandTrustTN.org](http://LandTrustTN.org).

#### **Some Ways You May Benefit:**

An immediate income tax deduction; see your gift in action.

### Outright Gift of Securities

#### ***Eliminate tax on capital gains with a quick, easy gift***

Contribute long-term appreciated stock or other securities.\*

#### **Some Ways You May Benefit:**

Immediate charitable deduction of full fair market value; elimination of capital gains tax; see your gift in action.

### Qualified Charitable Distribution from an IRA

#### ***Reduce your gross income for tax purposes***

Individuals ages 70½ and over can make charitable gifts directly from a traditional IRA account without incurring federal income tax on the withdrawal by contacting your IRA administrator and instructing to transfer funds to LTTN.\*

#### **Some Ways You May Benefit:**

Up to \$100,000 is removed each year from your gross income for income tax purposes (some IRS restrictions apply); the distribution counts toward your required minimum distribution; see your gift in action.



## About The Land Trust for Tennessee

The Land Trust for Tennessee was founded in 1999 by a group of visionary citizens with a mission to conserve the unique character of Tennessee's natural and historic landscapes and sites for future generations. Our vision is for a Tennessee whose irreplaceable landscapes are protected forever.

## Excellence - Trust - Permanence

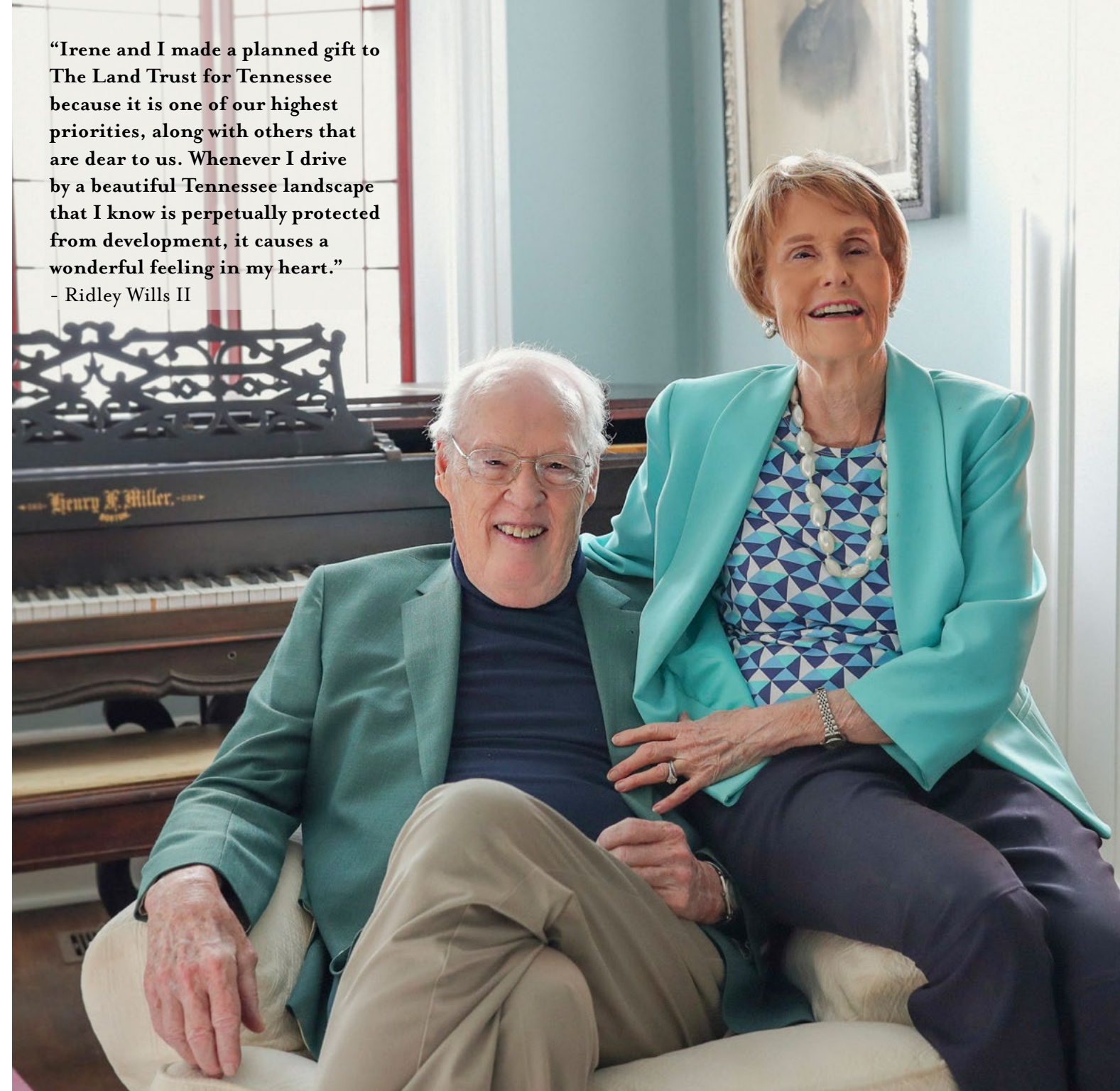
The Land Trust for Tennessee was the first land trust in Tennessee to be awarded accreditation by the Land Trust Accreditation Commission. This accreditation affirms that The Land Trust for Tennessee meets the national quality standards outlined by The Land Trust Alliance Standards and Practices of:

- Sound Finances
- Strong Transactions
- Excellent Land and Easement Stewardship
- Effective Governance



**"Irene and I made a planned gift to The Land Trust for Tennessee because it is one of our highest priorities, along with others that are dear to us. Whenever I drive by a beautiful Tennessee landscape that I know is perpetually protected from development, it causes a wonderful feeling in my heart."**

**- Ridley Wills II**







“The Land Trust for Tennessee is the perfect choice for making a planned gift. Its land conservation work is all about permanence — making sure that Tennessee’s beautiful farms, forests, hiking trails, parks, and other special places remain as they are forever. I take comfort knowing that my planned gift will help preserve the unique beauty of Tennessee long after I am gone.”

- Sara J. Finley

## WE WOULD LOVE TO HEAR FROM YOU

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Once you have taken care of your family’s needs, please consider a thoughtful planned gift to The Land Trust for Tennessee. Effective estate planning takes time, effort, and good advisors—and will provide you with peace of mind.

We would be honored to discuss with you how a gift to The Land Trust for Tennessee might both achieve your philanthropic goals and positively shape the future of Tennessee for generations to come.

**Please contact us at (615) 244-5263 to begin a conversation.**

*Disclaimer: Any information provided on forms of charitable giving does not constitute legal, tax, accounting, investment or other professional advice. The Land Trust for Tennessee advises recipients to consult their professional advisors prior to acting on the information set forth herein.*

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