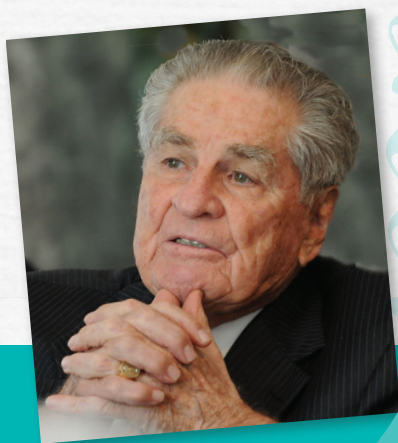




The OMS Foundation

R.V. Walker Society

Legacy Giving Opportunities



“Whatever I leave to the
OMS Foundation is assurance that
my life’s work will not perish.”

– *Dr. Robert V. Walker, 1924-2011*

You've spent your life making a difference

You've always been the one people counted on, and your life is a testament to your vision, your hard work and your devotion to your loved ones, your specialty and your community. You've made "giving back" a cornerstone of your personal culture: your annual gifts to the OMS Foundation have helped sustain the research and education programs that keep oral and maxillofacial surgery at the forefront of the dental surgical specialties.

What if you could do more?

A gift to the OMS Foundation in your estate plan allows you to make a significant – even transformational – gift with minimal impact on your annual budget or your provisions for your loved ones. Your commitment to a planned gift valued at \$25,000 or more entitles you to membership in the OMS Foundation's R.V. Walker Society, an honor reserved for the visionaries of the OMS specialty.

Make Dr. Walker's legacy your own

The next generation of OMS is facing a complicated future. A gift of even 5 percent of your residual estate can help ensure these young surgeons enjoy the same opportunities to learn, advance and succeed that you did. What better way to say "thank you" to the specialty that has given you so much?

“As recurring donors to the Foundation's Annual Fund, we get to see our giving bear fruit in our lifetimes, and our R.V. Walker commitment supports research and education after we're gone. None of this was complicated; the hardest part was getting around to it. But it sure feels good to give back when life has given us so much.”

– Drs. Brett Ferguson and Rita Burnett



Choose the option that's best for you

A variety of charitable planning options exist to ensure your wishes are followed before and after your passing. The following is a list of the most widely used planned giving strategies. Your legal and financial advisors can help you decide which option is best for you.

1. A gift in your will – Easy for both donor and recipient, this is executed via bequest (in a new will) or codicil (an amendment to an existing will). A gift of even 5 percent of your remainder estate (after providing for your loved ones) can be transformative. Or donate a specific cash amount or asset.

2. Donating appreciated securities – Donating the securities themselves instead of the proceeds from their sale provides the donor with a charitable tax deduction without incurring capital gains tax liability, and the tax-exempt recipient charity receives the full value of the securities.

3. Donating from a Donor-Advised Fund (DAF) – Increasingly popular under the new Tax Cuts and Jobs Act, a DAF functions similar to a philanthropic checkbook. Contributions to your DAF are irrevocable but tax-deductible. Strategic philanthropists reap tax benefits by making large contributions to their DAF, then parceling out these funds to qualified 501(c)3 charities at their discretion. Tax benefits apply only to the DAF contribution, not the subsequent disbursements.

4. Donating from your IRA – IRA account owners 72 or older are required to take annual Required Minimum Distributions (RMDs) from their account, which can substantially increase Adjusted

Gross Income. You can avoid additional income tax liability by donating up to \$100,000 of your RMD annually to charity via a Qualified Charitable Distribution (QCD). Because QCDs are not factored into Adjusted Gross Income, they deliver an automatic tax benefit by preventing an undesirable tax-bracket boost.

5. Donating life insurance policies – As families mature, life insurance becomes less essential to financial security. Donating a life insurance policy to charity is easily done, but getting the details right is important.

a. Designating a charity as beneficiary – When a donor names a charity as a beneficiary of a new or existing policy, the policy remains part of the donor's estate. No immediate tax deduction is allowed, but the insurance proceeds qualify for an estate tax deduction.

b. Donating an existing policy – Designating a charity as irrevocable owner/beneficiary of an existing policy delivers immediate and long-range tax benefits. The premiums qualify as a charitable gift, and the policy value is excluded from estate taxes.

c. Donating a new policy – Naming a charity as irrevocable owner/beneficiary of a new policy delivers the same tax benefits as above. Treloar &

Heisel offers a streamlined whole-life insurance policy benefiting the OMS Foundation with no medical exam required for qualified applicants. With values ranging from \$25,000 to \$100,000, these policies offer an attractively priced gateway to Walker Society membership for early- and mid-career OMSs, for whom life insurance is often less expensive. Call 800-852-4900 to enroll.

7. Charitable Remainder Trust

(CRT) – Charitable Remainder Annuity Trusts (CRATs) and Charitable Remainder Unitrusts (CRUTs) are irrevocable trusts administered by your estate manager. They provide an annual payment from invested assets to non-charitable beneficiary(s) (usually the trust maker and/or the trust maker's spouse) with the remainder of the trust property distributed to the charity upon the death of the last income beneficiary.



“We believe that quality research and education are essential to preserving the profession for the benefit of future surgeons and the patients they will serve. After exploring our options, we settled on Treloar & Heisel’s insurance program to upgrade our R.V. Walker Society commitment. We didn’t need an attorney, the application process was efficient and the premium is fully tax-deductible.”

– Dr. Jeff and Lisa Wallen

8. Charitable Lead Trust (CLT) –

This irrevocable trust, administered by your estate manager, provides an annual payment of 5 percent of the invested trust assets to the designated charity. At the end of the trust life, the remainder passes to the designated (non-charitable) beneficiary outside the donor’s taxable estate. This strategy offers unique tax opportunities for small, privately held businesses with limited liquidity.

9. Private Family Foundation –

Though initially expensive to establish, family foundations offer an appealing opportunity for high-wealth families to foster intergenerational philanthropy. Donor contributions (irrevocable but tax-deductible) fund grants to beneficiaries selected by the foundation’s governing board. Five percent of the trust assets must be donated to qualified charity(s) each year, and heirs often are invited to participate as junior board members.

Notify the Foundation

OMS Foundation welcomes a notification of your gift so it may recognize you as a member of the R.V. Walker Society. Download the Commitment Form from

**[OMSFoundation.org/donate/
giving/RV-Walker-Society](https://OMSFoundation.org/donate/giving/RV-Walker-Society)**



“It’s gratifying to see the Foundation realizing its potential at last. Rita and I are so appreciative of the value that it brings to the specialty. I can’t overstate the importance of Faculty Educator Development Award (FEDA) grants in keeping our best educators in academia, and the

Foundation’s Research Support Grants provide a much-needed alternative to NIH. We agreed that a substantial commitment to the R.V. Walker Society was a worthy legacy; we’re confident that it will be money well-invested.”

– *Dr. A. Thomas and Rita Indresano*

“The Foundation consistently supports the careers of female OMSs with its research and FEDA awards each year. I am proud to be an Annual Fund donor and honored to leave as my legacy a commitment to the future of our specialty and the empowerment of its women and minorities.”

– *Dr. Stephanie J. Drew*



Professional advice is essential to securing your legacy

Work with your legal and financial advisors and your loved ones to finalize your gift.

Include this language in your will or codicil (amendment to an existing will):

Legal name: Oral and Maxillofacial Surgery Foundation

Address: 9700 Bryn Mawr Avenue, Rosemont, IL 60018

Federal Tax ID: 36-6111168

For a residual bequest from the remainder of your estate:

“I give ____% of the residue of my estate to the Oral and Maxillofacial Surgery Foundation, 9700 Bryn Mawr Ave., Rosemont, IL (Federal Tax ID #36-6111168) for its general purposes.”

For a gift of cash, securities or other property:

“I give _____ (dollar amount or specific asset) to the Oral and Maxillofacial Surgery Foundation, 9700 Bryn Mawr Ave., Rosemont, IL (Federal Tax ID #36-6111168) for its general purposes.”



“FEDA was the shot in the arm that helped me stay on track and focused on my academic goals. Now it's up to us to ensure that the opportunities we enjoyed are available to the next generation. Please join us in 'leading from the front' with a generous gift to support the future of our specialty.”

– Dr. Deepak and Preethi Krishnan

The OMS Foundation's R.V. Walker Society was established in 1997 to honor Dr. Walker's myriad contributions to AAOMS, the Foundation and the OMS specialty during his lifetime. Dr. Walker was a teacher, a mentor and a friend, and his commitment to education was unwavering.

His namesake Society was created to secure the future of the OMS Foundation and its mission to support research and education.

Questions? Call Mary DiCarlo at 847-233-4325



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