



Endowment and

Planned Giving...

Help Secure

Scouting's Future



BOY SCOUTS OF AMERICA®
NATIONAL CAPITAL AREA COUNCIL

Make a Difference. Leave a Legacy.



National Capital Area Council (NCAC) was founded in 1911, and since then, we have worked to fulfill the mission of the Boy Scouts of America and to continuously position ourselves to best serve the youth across our Council in the District of Columbia, Maryland, Virginia, the U.S. Virgin Islands, and beyond, making NCAC one of the largest Councils in the United States.

For over two decades, NCAC has demonstrated fiscal responsibility by operating within a balanced budget. However, the financial needs of the Council continue to stretch resources received from traditional sources of income that are not keeping pace with the needs of young people in our communities. To address this as part of our Strategic Plan, NCAC's Board of Directors has established a strategic endowment goal of \$30 million. By helping reach this goal, you are ensuring the continued growth of Scouting locally.

Check out <https://www.charitynavigator.org/ein/530204610> to see NCAC's charitable rating!



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National Capital Area Council

9190 Rockville Pike, Bethesda, MD 20814

Phone: 301-530-9360

www.NCACBSA.org/Legacy

Options for Giving

	If Your Goal Is To:	Then You Can:	And Your Benefit Can Be:
Bequest	Defer a gift until after your lifetime	Make a bequest in your will (cash, specific property, stocks, or a % share of your estate)	An estate tax deduction and ability to keep assets in your name during your lifetime
Cash Gift	Make a quick and easy gift	Simply write a check, pay cash, or give online	A tax deduction and an immediate impact on Scouting in National Capital Area Council
Charitable Gift Annuity	Secure a steady stream of additional income while making a gift	Create a charitable gift annuity	A tax deduction and often a higher rate return than your existing assets
Retirement Plan IRA	Benefit National Capital Area Council with pre-tax dollars (we are tax exempt)	Name National Capital Area Council as beneficiary of your retirement plan; leave other assets to family	Reduce estate and income tax for your heirs
Stock Gift	Avoid tax on capital gains and make a gift	Give appreciated stock or certain bonds held for over one year	A tax deduction and avoidance of capital gains tax
Gifts of Real Estate	Avoid capital gains tax on the sale of a home or other real estate	Give all or a percentage of the property	A tax deduction, plus elimination of capital gains tax
Charitable Remainder	Secure a stream of additional income for life	Establish a charitable remainder trust	A tax deduction today and an income stream for life
Donor Advised Fund	Contribute to National Capital Area Council through a third party organization	Make a contribution to a donor advised fund and indicate National Capital Area Council as a recipient of your donation	Tax deductible donations today, potentially avoiding capital gains and distribute as needed

Please consult tax, legal, and financial advisors to determine which option works best for you and your family.

Ways You Can Make a Difference



There are many ways to make a planned gift to Scouting. Most offer significant tax savings and some provide income to you or your family. All ensure Scouting's mission will remain intact and relevant for youth. Following are some of the ways you can make a lasting difference and leave a local Scouting legacy. *Please consult tax, legal, and financial advisors to determine which option works best for you and your family.*

Wills and Bequests

Making a charitable bequest in a will is the easiest and most widely used planned gift to benefit local Scouting. This is how many donors choose to establish their legacies, and can make a larger future gift to Scouting without using funds today that might be needed for other living expenses. For donors with taxable estates, charitable bequests are completely tax deductible when distributed.

Types of bequests you may consider:

General - A designated amount of money.

Specific - A certain item such as "my 100 shares of IBM Stock," "my home at 123 Main Street," etc.

Percentage - A designated percentage of your estate, such as 10%.

Residuary - Gives Scouting all or a percentage of anything left after all general and specific bequests are made.

Contingent Bequest - Only takes effect if another bequest fails, such as "if my son should predecease me, then this should go to the National Capital Area Council, BSA."

Please be sure to let NCAC know about your bequest.

Ways You Can Make a Difference



Cash Gifts

Cash gifts are the most important source of support for Scouting. If you itemize your taxes, you may receive a charitable income tax deduction.

Stock Gifts

Charitable gifts of stock or bonds may provide tax benefits that are even greater than those for cash gifts, particularly for securities that have appreciated value. In most cases, you can contribute appreciated securities and take a charitable deduction for the current fair market value of the securities. Another benefit: you avoid paying the capital gains tax on the appreciated value.

Charitable Gift Annuities (a gift that pays you income)

A charitable gift annuity is a simple contract between a donor and National Capital Area Council. In exchange for a gift, Scouting agrees to pay income to the donor or others chosen by the donor. This income is paid for life, to one or two individuals. The amount paid depends on the age of the beneficiaries, and the donor also receives an income tax deduction. The gift may be made in cash, bonds, or shares in a mutual fund. At the end of the gift annuity term, the remaining value of the gift annuity fund is given to the Council.

Deferred Gift Annuities

Some donors choose to set up a gift annuity, to get the income tax deduction now, but defer the start of their payments until a later time. Payments may be deferred for as long as the donor wants and the rates of return are often higher than non-deferred charitable gift annuities. This strategy may be useful for donors currently in a higher income bracket, and those individuals planning for retirement. There is no limit as to how much you can place in a deferred gift annuity.

"I am convinced more than ever that investment in our youth is essential for the future of our country! I loved my career in the US Navy, but for me, Scouting was absolutely foundational and precisely where I believe we all can have our greatest impact in honor of our first Chief Scout Executive Dr. James E. West and through Planned Giving!"

Forrest Horton

NCAC Endowment Chair 2014-2022

Ways You Can Make a Difference

A young boy in a dark t-shirt and blue pants stands on a grassy bank, fishing with a rod and reel. The sun is setting over a calm lake, creating a shimmering reflection on the water. The background shows a line of trees with autumn foliage.

"For me, I stay for the immense opportunity to grow in a safe environment, where I can learn immeasurable skills that will apply to my everyday life. This organization has been a second home for me and millions of my friends...At the end of the day, it is not about endowing tomorrow, but endowing the next century of Scouting and ensuring that the promise I had as a Cub Scout is still there for tomorrow."

William Gouker

2019-2020 Amangamek-Wipit Lodge Chief

Order of the Arrow

Charitable Trusts

A flexible way for some people to make a major gift to local Scouting is to use a charitable remainder trust. Your gift is placed in a trust and the trust sells and reinvests the assets. Payout rates are determined jointly by the donor and the Council, and are based on fair market value of the gift placed into the trust and government regulations. Payments can either be a specific amount per year (annuity trust) or a fixed percentage (unitrust). When the trust ends, the principal goes to the local Council. The Council can work with the BSA Foundation to establish your trust and serve as trustee. If funded with real estate, the property value must be \$150,000 or more and other requirements must be met. The donor is entitled to an income tax deduction when the trust is created, and since the trust is removed from your estate, this may result in significant savings in estate taxes and/or probate costs.

Donor-Advised Fund

A donor-advised fund is separately identified fund that is maintained and operated by a sponsoring organization, which is a section 501(c)(3) organization. You may make a contribution to the fund and the sponsoring organization will have legal control over that contribution, along with similar contributions from other donors. You or a legal representative retains advisory privileges to the distribution of the funds and the investment of assets. There are a number of donor-advised funds available, therefore discuss with a financial advisor to determine the best fit for you.

Endowment Fund Donor Recognition

James E. West Fellowship

A James E. West Fellowship is available to recognize donors who donate gifts of cash or marketable securities designated to the Council endowment fund. Benefits include an etched brick, uniform knot, certificate, patch, pin, and naming opportunities beginning at the Gold level. Gift levels below are recognized for a one time gift or cumulative gifts over time.

BRONZE: \$1,000+

SILVER: \$5,000+

GOLD: \$10,000+

DIAMOND: \$15,000+

NCAC Fellow

Those who have faithfully contributed to the National Capital Area Council's Endowment Fund for at least three consecutive years, contributing \$1,000 or more in cash or securities.

Good Turn Society

The Good Turn Society of the Boy Scouts of America recognizes generous benefactors who are passionate about preserving the mission, vision, and values of Scouting. Gifts to operating, capital needs, and endowments all qualify for Good Turn Society recognition. Estate gifts are also eligible for inclusion in the Good Turn Society. Good Turn Society levels are cumulative across all local councils and the national organization, as well as over each donor's lifetime. Membership levels range from \$25,000 up to \$25 million!

Visionary Leader Distinction (Planned Gift at any level)

The BSA seeks to recognize those visionary philanthropists whose belief in the Scouting mission and vision reaches past their own lifetimes. All gifts to the Good Turn Society made via a planned gift (through a last will or other bequest) also receive "Visionary Leader Distinction" within their current giving level.

For more information check out
www.NCACBSA.org/endowment-planned-giving



Leave A Legacy

For more information or if you have already generously included the National Capital Area Council in your estate plans, please complete, detach and mail to:
**Development Office, National Capital Area Council, Boy Scouts of America, 9190 Rockville Pike,
Bethesda, MD 20814-3897**

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Email: _____

Phone #: _____ Best time to call: _____ AM PM

I am interested in speaking to someone about how to leave my legacy with National Capital Area Council

I have made provision for National Capital Area Council in my will or estate plans with an estimated value of: \$ _____

Contribute Now

\$1,000 (Qualifies James E. West Fellowship 4"x8" brick)

\$5,000 (Qualifies for James E. West Fellowship 8"x8" brick)

\$25,000 (Qualifies for Good Turn Society)

Other \$ _____

I would like to making a recurring donation to NCAC of \$ _____ over _____ years.

I am eligible for 3 consecutive years recognition.

Check enclosed payable to NCAC-BSA

Credit Card

Master Card

Visa

Discover

American Express

Please bill me: 4 installments 6 installments Monthly

Billing Name: _____

Account #: _____

Exp. Date: ____/____/____ Security Code: _____

Signature: _____

I want to be involved on the Endowment & Planned Giving Committee