



## Wills and Living Trusts: An Overview Gifts Provided through Estates

Many individuals with a desire to support the Cause of Christian Science have considered continuing their lifetime support for The First Church of Christ, Scientist through their wills, revocable living trusts or other estate plans. If an estate plan is already in place, it is a simple process to add a charitable bequest by amending your will or trust. If you don't have a will, please consult your attorney to discuss your estate plan needs. You can structure a bequest to the Church in ways that may both support the Church, and at the same time afford tax benefits.

Please review our standard bequest language when considering adding bequests to the Church in your estate plan. A copy of our standard bequest language is provided as page 3 of this information sheet.

Charitable bequests may take various forms. Here are examples of what other individuals have done:

**Outright (specific) bequest.** This is a gift of a particular amount of money or item of property. (For example: "I bequeath \$25,000 to The First Church of Christ, Scientist.")

**Residuary bequest.** The residue of an estate is the amount remaining after all specific bequests have been distributed; the exact amount will not be known until the final accounting is completed. The residue may pass as a percentage bequest. (For example: "I give one-third of the residue of my estate to The First Church of Christ, Scientist.")

**Contingent bequests.** You can name a secondary beneficiary to receive property in the event the primary beneficiary is not alive. (For example: "I bequeath \$10,000 to my [spouse], but if he has predeceased me, I direct the \$10,000 be paid to The First Church of Christ, Scientist.")

**Creative will options.** A charitable remainder trust can be established under your will to provide lifetime income for family members, with the remainder passing to the Church when the trust ends. Your estate would be entitled to a charitable deduction for the value of our right to receive the property in the future. You also can leave funds or securities to the Church, and we will agree to provide a charitable gift annuity to a relative or friend for life.



## How to Proceed

If you are interested in providing for the Church in your will or codicil, we would be pleased to assist you and answer your questions. You may also directly reference our standard bequest language.

We are pleased to advise you:

1. Any information about the Church that may be helpful or required according to your estate plan
2. Suggested bequest language that will enable you to leave a specific dollar amount, a particular asset, a percentage of your estate, the residue of your estate, or language making the Church a contingent beneficiary, should your primary beneficiary pass on before you, or should your primary beneficiary disclaim part or all of a bequest
3. The possibility of naming The Mother Church Endowment Fund in your estate plan.

You will need to share with us:

1. The nature and extent of the assets you anticipate will be left to the Church under your will or trust
2. If you have already included The Mother Church in your estate plan; and if you would like to notify us of this provision, we would be grateful to have the opportunity to thank you for your generosity

You may contact us by e-mail at [philanthropy@csps.com](mailto:philanthropy@csps.com), by phone at 1-800-288-7155, extension 3288, or write to us at the address below.

The First Church of Christ, Scientist  
Philanthropy, P05-10  
210 Massachusetts Avenue  
Boston, MA 02115-3195 USA



**WILL BEQUEST  
FOR  
THE MOTHER CHURCH\***

I give, devise and bequeath [\$\_\_\_\_\_ *or* \_\_\_\_% *or* \_\_\_\_% of the rest and residue of my estate *or* the rest and residue of my estate] to The Mother Church, The First Church of Christ, Scientist, 210 Massachusetts Avenue, Boston, Massachusetts, to be placed in The Mother Church Endowment Fund, for the purpose of promoting and extending the religion of Christian Science as taught by Mary Baker Eddy.

**TRUST LANGUAGE  
FOR DISTRIBUTION TO  
THE MOTHER CHURCH\***

Trustee(s) shall distribute [\$\_\_\_\_\_ *or* \_\_\_\_% *or* \_\_\_\_% of the rest and residue of my estate *or* the rest and residue of my estate] to The Mother Church, The First Church of Christ, Scientist, 210 Massachusetts, Boston, Massachusetts, to be placed in The Mother Church Endowment Fund, for the purpose of promoting and extending the religion of Christian Science as taught by Mary Baker Eddy.

**BENEFICIARY DESIGNATIONS\*  
(Individual Retirement Accounts, Pension Plans,  
Bank Accounts, Life Insurance Policies)**

First, contact your financial institution, plan administrator, or life insurance agent for the procedures required to revise your beneficiary designations on your bank accounts and retirement plan accounts.

Second, enter the following in the space provided on the beneficiary designation forms:

The First Church of Christ, Scientist,  
for The Mother Church Endowment Fund\*  
Office of the Treasurer, P05-10  
210 Massachusetts Avenue  
Boston, Massachusetts 02115-3195

**The Mother Church Tax ID #: 04-2254742**

**\*You may substitute “General Fund” in place of “Endowment Fund” if you desire.**