IGA NEPHROPATHY FOUNDATION

Leaving a Legacy of Hope

A practical guide to including the IgA Nephropathy Foundation in your will or revocable trust

A gift in your estate plan can help advance research, strengthen patient advocacy, and sustain a community of support for people and families affected by IgA nephropathy - without changing the resources available to you today.

A simple path
Choose the kind of gift you want to make, ask your estate-planning attorney to put it in the right legal form, and give your attorney the foundation details on page 3. You remain in control and may generally revise a revocable plan later.

What your legacy can make possible

- Research aimed at better treatments and, ultimately, a cure for IgA nephropathy.
- Education and advocacy that help patients understand their options and make their voices heard.
- Programs and connections that support patients, caregivers, and families throughout the IgAN journey.

This guide covers

- The five steps for adding a charitable gift to a will or revocable trust.
- Common ways to structure a gift.
- Foundation details and sample language to discuss with your attorney.
- What your executor or trustee may need after your death.

How to include the foundation in your plan

Your attorney can tailor these steps to your family, assets, state law, and charitable goals.

1

Choose the kind of gift

Decide whether you want to leave a specific dollar amount or asset, a percentage of your estate, all or part of the residue, or a contingent gift that takes effect only if another beneficiary does not survive you.

2

Talk with your estate-planning attorney

Ask your attorney to add the gift to a new will or revocable trust, or to update an existing document through the appropriate amendment or codicil. Do not write changes directly on a signed document.

3

Provide the foundation's legal details

Give your attorney the filed legal name, federal tax identification number, and mailing address shown on page 3. Clear identification helps your executor carry out your wishes.

4

Contact us if you wish

You are not required to tell us about your gift. If you do, we can thank you, keep your intentions on file, and help confirm that any proposed restriction can be administered. You may share as much or as little as you prefer.

5

Review your plan over time

Revisit your estate plan after major life events and periodically with your advisers. A percentage or residuary gift can adjust naturally as the value of your estate changes.

Common ways to structure a legacy gift

Specific gift

A stated dollar amount or a specifically identified asset.

Percentage or residuary gift

A percentage of the estate, or a share of what remains after expenses and other gifts. This approach can preserve the proportions you intend even if asset values change.

Information for your attorney

Legal identification
The IGA Nephropathy Foundation of America, Inc.
Federal tax identification number: **20-1155709**
Mailing address: P.O. Box 1322, Wall, NJ 07719

Sample language for discussion

The clauses below are examples only. Your attorney should prepare or approve the language that fits your plan and state law.

SPECIFIC AMOUNT

"I give the sum of $_____ to The IGA Nephropathy Foundation of America, Inc., federal tax identification number 20-1155709, for its general charitable purposes."

PERCENTAGE OF THE RESIDUARY ESTATE

"I give _____ percent (____%) of the rest, residue, and remainder of my estate to The IGA Nephropathy Foundation of America, Inc., federal tax identification number 20-1155709, for its general charitable purposes."

CONTINGENT GIFT

"If [name of beneficiary] does not survive me, I give [the sum of $_____ / _____ percent (____%) of the rest, residue, and remainder of my estate] to The IGA Nephropathy Foundation of America, Inc., federal tax identification number 20-1155709, for its general charitable purposes."

After a legacy gift becomes payable

The executor or trustee should contact the foundation early in the administration process. The foundation can confirm current delivery instructions and provide documentation reasonably needed to complete the gift.

Helpful information to provide

- The donor's full name and last address.
- The executor's, trustee's, or professional adviser's name and contact information.
- A copy of the relevant provision, or another document showing the gift and any restrictions.
- A general estimate of timing and the expected form of the distribution, if known.

Before sending assets

Confirm current instructions with the foundation. Checks should identify the donor or estate and should not be mailed until the payee and address have been verified. For securities or other property, request transfer instructions. Avoid sending original estate documents or sensitive account information by unencrypted email.

Questions or notice of a legacy gift
Stuart Miller
stuart@igan.org
The IgA Nephropathy Foundation
P.O. Box 1322, Wall, NJ 07719
igan.org/ways-to-give/leave-a-legacy/

Additional considerations

If you are considering a restricted gift

Please contact the foundation before signing your plan. Stuart Miller can help your attorney describe the intended purpose and discuss flexible wording for circumstances in which a program changes or no longer exists. The foundation cannot provide legal or tax advice.

Other beneficiary designations

Retirement accounts, life insurance, donor-advised funds, and certain financial accounts may pass by beneficiary designation rather than through a will. Ask the account provider and your advisers for the correct form and advice for your situation.

A note about taxes

A qualifying charitable bequest may be deductible in determining the federal taxable estate. The availability and effect of any deduction depend on the governing documents, the nature of the gift, applicable law, and the estate's circumstances. Ask your attorney and tax adviser for advice specific to you.

Important information

This publication is for general educational purposes and is not legal, tax, investment, or financial advice. The sample language is not a will, trust, codicil, or amendment. Estate-planning and tax rules vary by state and individual circumstances and can change. Please consult qualified legal and tax advisers before creating or changing an estate plan.

The foundation does not act as an executor, trustee, attorney, or tax adviser. Acceptance of a particular asset or restriction may be subject to the foundation's gift-acceptance policies and review.

Sources and further reading

Foundation mission and giving information: igan.org and Leave a Legacy.
Federal tax information: IRS Publication 559, Survivors, Executors, and Administrators; Instructions for Form 706.
Foundation legal name and EIN: the foundation's publicly posted 2024 Form 990.