

The Rotary Foundation



01 January 2020

Rotary District 5450 Rotarians

My Fellow Rotarians,

Thank you for your advocacy, support and contribution to Rotary's Annual Fund. Your gifts support positive change in communities at home and abroad.

Whether it's promoting peace and economic growth, establishing health clinics in rural villages, or providing schoolchildren with books and educational equipment, your gifts help Rotarians take action against the world's most pressing humanitarian challenges.

Your contributions ensure that Rotarians can fulfill our promise of advancing goodwill, peace, and world understanding. Thank you for taking action, and for making The Rotary Foundation's mission a part of your own.

This guidebook is to help you, your club foundation chair and your club's leadership team be able to have all of the latest and great resource and reference material available for The Rotary Foundation and its many options and fund programming information.

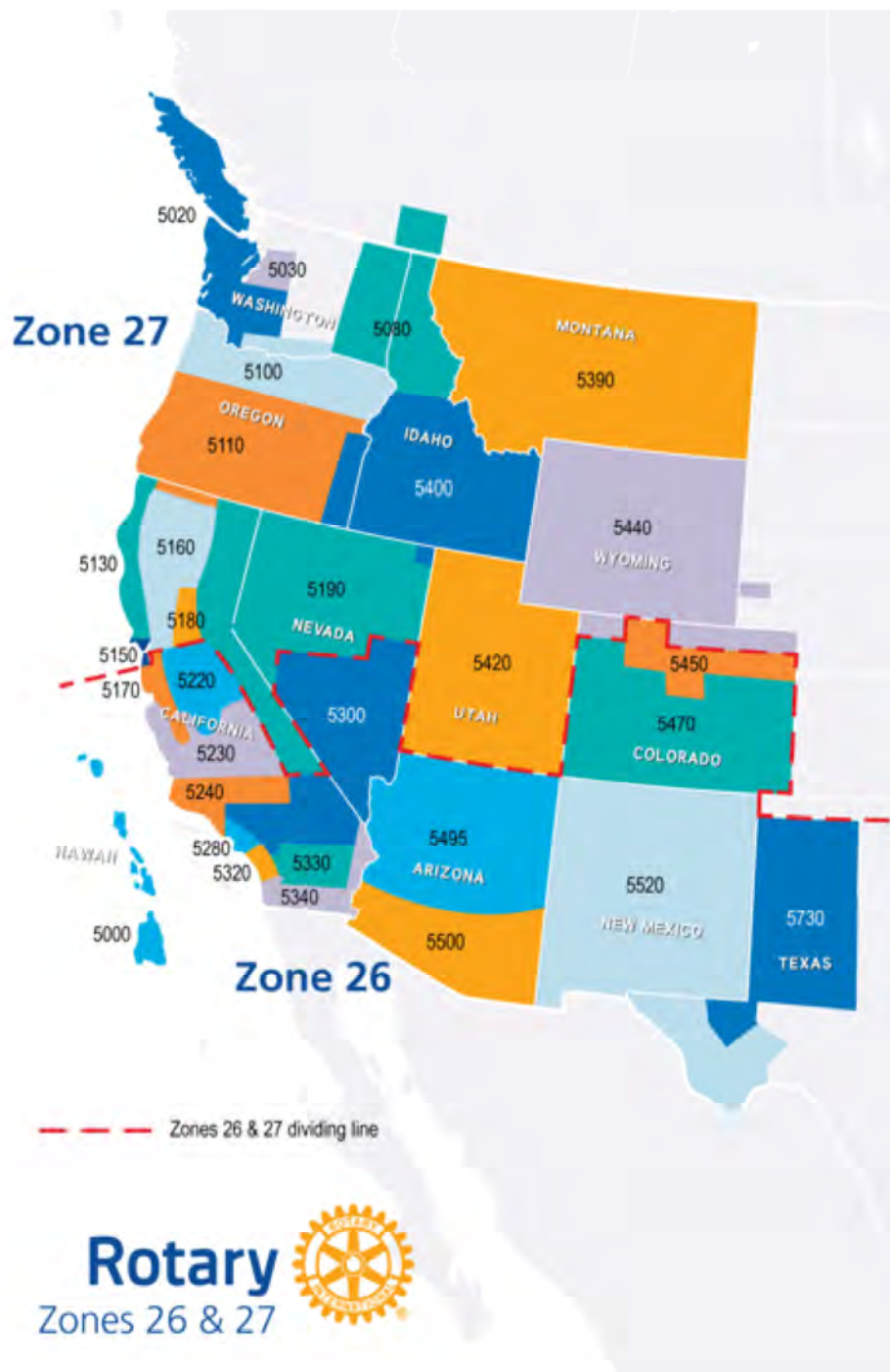
I would use it to your advantage.

As always, please let the 5450 Foundation Team know if we can help in your Rotary Philanthropy in any way.

Sincerely,



David L. Willman
District Foundation Chair
The Rotary Foundation 5450 of Rotary International





THE ROTARY FOUNDATION
**REFERENCE
GUIDE**

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All figures are in U.S. dollars.

THE ROTARY FOUNDATION

The mission of The Rotary Foundation is to enable Rotary members to advance world understanding, goodwill, and peace through the improvement of health, the support of education, and the alleviation of poverty. The Foundation is a not-for-profit corporation supported solely by voluntary contributions from Rotary members and friends of the Foundation who share its vision of a better world. This support is essential to make possible projects, funded with Foundation grants, that bring sustainable improvement to communities in need.



POLIOPLUS

Polio eradication is Rotary's top philanthropic priority. Rotary launched the PolioPlus program in 1985. In 1988, when Rotary began working with its partners in the Global Polio Eradication Initiative, there were more than 350,000 polio cases in over 125 countries. Since then, more than 2.5 billion children have been immunized against polio, and the incidence of polio has decreased 99.9 percent.

As of 2018, Rotary's contributions to the global polio eradication effort, including matching funds from the Bill & Melinda Gates Foundation, exceeded \$1.8 billion.

POLIOPLUS GRANTS

PolioPlus grants fund global polio eradication efforts in countries where polio is endemic and those at risk for the disease. Grants support immunization campaigns and monitoring of poliovirus transmission.

PolioPlus grants are funded from the general PolioPlus Fund and District Designated Fund contributions.

Grant proposals are submitted primarily by major implementing partner agencies, such as the World Health Organization and UNICEF, or by national PolioPlus committee chairs (listed in Rotary's Official Directory). Foundation Trustees consider PolioPlus grant requests at regularly scheduled meetings.

POLIOPLUS PARTNERS GRANTS

PolioPlus Partners grants support urgent social mobilization and surveillance projects, which are submitted by PolioPlus committee chairs in high-priority countries. The grant applications are considered on a rolling basis and are funded from the general PolioPlus Fund.

ROTARY PEACE FELLOWSHIPS

Rotary Peace Fellowships enable individuals to pursue either a graduate degree in peace-related fields such as international development, peace studies, or conflict resolution, or a professional development certificate in peace and conflict studies, at one of the six Rotary Peace Centers.

Fellowships cover transportation, tuition, qualified internships, room and board, and other limited expenses for the duration of the program. Fellowships are supported by a pool of funds contributed by districts from their District Designated Fund, through term gifts, Rotary's Endowment Fund, and the World Fund.

Districts can submit an unlimited number of qualified applications at no cost by 1 July for world-competitive selection. Applicants must submit their applications to their district by 31 May, which gives the district time to review the application, interview the applicant, and submit the endorsement forms to The Rotary Foundation. Up to 50 master's degree and 50 professional development certificate fellows are selected annually. Trustee-approved applicants are notified by 15 November.

ROTARY PEACE FELLOWSHIPS RESOURCES

- **Peace in Action:** Newsletter with updates and news about Rotary Peace Fellowships, published every other month
- **Rotary Peace Centers Fellowships brochure:** General information about the program and fellowships for potential candidates
- **Rotary Peace Centers: Making Peace a Reality brochure:** Overview of the Rotary Peace Centers and available naming opportunities
- **Rotary Peace Centers pins:** Lapel pins with dove and Rotary logo
- **Become a Peacebuilder District:** Learn how districts can support peace fellowships

For more information and resources, visit rotary.org/peace-fellowships.

GRANTS

The Rotary Foundation offers grants that support a wide variety of projects, scholarships, and training undertaken by Rotary members around the world.

DISTRICT GRANTS

District grants are block grants that enable clubs and districts to address immediate needs in their communities and abroad. Districts may request up to 50 percent of their District Designated Fund for one grant annually (see Annual Fund-SHARE on page 8) to support district- and club-sponsored activities, including vocational training teams, scholarships, humanitarian service projects, and cultural exchanges that align with the Foundation's mission.

GLOBAL GRANTS

Global grants offer clubs and districts opportunities to participate in strategically focused, high-impact activities. These grants fund large-scale international humanitarian projects, vocational training teams, and graduate and postgraduate scholarships that have sustainable, measurable outcomes in one or more of Rotary's areas of focus (see page 5). Activities may be carried out individually or in combination; for example, one grant may support a vocational training team and a related humanitarian project.

Sustainability means different things to different organizations. For The Rotary Foundation, sustainability means providing solutions to community needs in such a way that the benefiting community can maintain the activities after grant funding ends.

Global grant projects must have a minimum total budget of \$30,000. This includes the World Fund award (minimum \$15,000, maximum \$200,000), which is based on a 100 percent match of District Designated Fund allocations or a 50 percent match of cash contributions from the sponsors.* All global grants must be sponsored by two clubs or districts: a host sponsor in the country where the activity takes place and an international sponsor outside that country.

When planning a global grant project to support a humanitarian project or a vocational training team, sponsors must conduct a thorough [community assessment](#) that explores the pressing concerns in the project location as well as the club and community resources available to address them. The community assessment [results](#) must be included in the global grant application. Connect with local Rotarian and Rotary alumni experts who can offer valuable guidance early in the planning process.

*Global grant sponsors must add 5 percent to their global grant cash contributions to pay the expenses associated with processing those donations.

AREAS OF FOCUS

All projects, scholars, and vocational training teams funded by global grants work toward specific goals in one or more of the Foundation's six areas of focus:

- Peace and conflict prevention/resolution
- Disease prevention and treatment
- Water and sanitation
- Maternal and child health
- Basic education and literacy
- Economic and community development

Read about the specific goals of the areas of focus in the [Areas of Focus Policy Statements](#).

QUALIFICATION AND STEWARDSHIP

What districts must do

To participate in district grants and global grants, districts must complete an online qualification process in which they agree to follow and implement the financial and stewardship guidelines in the [district memorandum of understanding](#). Each district must also conduct a [grant management seminar](#) as part of the qualification process for clubs.

What clubs must do

Clubs must complete an annual qualification process to be eligible for global grants. To qualify, clubs must send one or more members to the district's grant management seminar, sign and adhere to the

[club memorandum of understanding](#), and fulfill any additional qualification requirements set by the district. Clubs are also expected to comply with the stewardship requirements detailed in the club memorandum of understanding.

GRANT APPLICATION PROCESS

Once they are qualified, clubs and districts may submit grant applications through the [Grant Center](#). Applications for scholars who will begin studies in August, September, or October must be submitted by 30 June.

REPORTING

Within 12 months of receiving a district grant, districts are required to report to all clubs in the district on the disbursement of the grant funds. They also report to the Foundation, through the [Grant Center](#). Global grant sponsors must submit progress reports every 12 months for the life of the grant. When the project is completed, they write a final report within two months. Global grant reports are also submitted through the Grant Center.

GRANTS RESOURCES

- [Giving & Grants](#): Quarterly newsletter with information about fundraising and grants
- [A Guide to Global Grants](#): Resource for clubs and districts on managing global grants
- [Lead Your District: Rotary Foundation Committee](#): Resource for district leaders about Foundation activities, including information about district grants
- [Project Enhancement Frequently Asked Questions](#): Resource on leveraging local expertise and accessing resources to improve global grant projects
- [Lifecycle of a Project](#): Resources to assist with global grant projects every step of the way
- [Terms and Conditions for Rotary Foundation District Grants and Global Grants](#)
- [Areas of Focus Policy Statements](#)

ROTARY ALUMNI

The Rotary Foundation has a proud history of providing funding for more than 127,000 participants in its various scholarships and vocational exchanges. Rotary considers former participants in Rotaract, Interact, Youth Exchange, and Rotary Youth Leadership Awards (RYLA) to be alumni, too.

As talented, committed individuals, alumni know Rotary well and share its vision of furthering world understanding and peace. They're powerful advocates for Rotary because they put a human face on Rotary activities and demonstrate a commitment to the world community. They serve as volunteers for local and international service projects and are potential Rotary club members and Foundation donors. They are also available to speak at Rotary functions. Contact your district alumni chair to find alumni available to engage in club activities.

ALUMNI RESOURCES

- [Reconnect](#): Quarterly newsletter with news and information for alumni
- [Rotary Alumni Association of the Year nomination form](#)
- [Rotary Alumni Association of the Year recipients brochure](#): Describes past winners of this award
- [Rotary Alumni Global Service Award nomination form](#)
- [Rotary Alumni Global Service Award recipients brochure](#): Describes past winners of this award
- [Alumni pin](#): Lapel pin to recognize alumni
- [Alumni Association Frequently Asked Questions](#): Covers basic information about Rotary alumni associations

For more information and resources, visit rotary.org/alumni.

FOUNDATION FUNDING

The Rotary Foundation transforms your gifts into projects that change lives both close to home and around the world. As the charitable arm of Rotary, we tap into a global network of Rotarians who invest their time, money, and expertise in Foundation [priorities](#), such as [eradicating polio](#) and [promoting peace](#).

ANNUAL FUND-SHARE

Annual Fund-SHARE is the primary source of funding for a broad range of local and international Rotary Foundation activities.

Every Rotarian, Every Year (EREY) is the fundraising initiative designed to encourage support for the Foundation's Annual Fund. EREY aims to engage every Rotary club member by:

- Encouraging members to contribute to the Annual Fund every year
- Encouraging them to participate in a Foundation grant or program every year

Through the SHARE system, contributions to The Rotary Foundation are transformed into grants for projects that change lives.

At the end of every Rotary year, contributions to the Annual Fund-SHARE from all Rotary clubs in a district are directed into two funds:

- Fifty percent is credited to the World Fund.
- Fifty percent is credited to the District Designated Fund.

The Foundation uses the World Fund portion to pay for the worldwide grant and program opportunities available to all Rotary districts. Your district uses the District Designated Fund portion to fund the Foundation grants and programs of its choice.

The Rotary Foundation's funding cycle makes district contributions available for use three years after they are received. The three-year cycle gives districts time to plan projects and activities and allows the Foundation to invest the contributions.

Your district Rotary Foundation committee decides how to use the District Designated Funds in consultation with the clubs in the district. Districts may use up to 50 percent of their fund (which might also

include spendable earnings from gifts to Endowment Fund-SHARE) for a district block grant; the remainder may be used for global grants or be donated to PolioPlus, Rotary Peace Centers, pooled endowed funds, World Fund, or another district.

District Designated Funds empower your district to undertake the projects that are most important to Rotarians in your area. Contributions to the Annual Fund-SHARE provide District Designated Funds for the future. Therefore, clubs and districts should set and review fundraising goals in Rotary Club Central to track and increase the financial resources available to you for Rotary Foundation grants and activities.

In addition to SHARE, donors may direct their Annual Fund contributions directly to the World Fund or to one of the Foundation's six areas of focus. Annual Fund contributions directed to the World Fund or an area of focus are credited toward a club's annual giving goal and per capita giving, but they do not generate District Designated Funds. These contributions are eligible for all Annual Fund recognition opportunities, including Every Rotarian, Every Year; Rotary Foundation Sustaining Member; Paul Harris Fellow; Paul Harris Society; Major Donor; and Arch Klumph Society. They also count toward all club recognition opportunities.

Annual Fund-SHARE contributions are the primary source of funding for Foundation grants and are strongly encouraged.

ENDOWMENT FUND

The Endowment Fund ensures the long-term viability of the Foundation's grants and programs. Spendable earnings from this fund also enable the Foundation to expand existing activities and occasionally underwrite new ones like the Rotary Peace Centers.

Contributions to the Endowment Fund are invested in perpetuity. A percentage of the total value of the fund is directed annually to Foundation grants and programs. The following types of contributions can be made to the Endowment Fund:

- Outright gifts of cash, investments, or other property
- Life income gifts (for example, charitable remainder trusts, charitable gift annuities, pooled-income funds)
- Testamentary gifts through wills or estate plans
- Beneficiary of life insurance, retirement plan accounts, or other financial accounts

WAYS TO GIVE

Making a contribution

Contributions to The Rotary Foundation may be made by credit card at rotary.org/donate. You can also give by check or wire transfer, or through your Rotary club, using [The Rotary Foundation Contribution Form](#) available at My Rotary. Club officers who sign in with My Rotary can make online gifts for their club or its members. See page 24 for your regional office mailing address.

Information concerning gifts of stocks, bonds, and mutual funds is also available on the website.

With all gifts, be sure to include your member ID to ensure proper credit and recognition.

Recurring giving (Rotary Direct)

Support our efforts year-round by making a recurring gift. You choose how much and how often to give. It's a simple and secure way to make a big impact. [Online contributions](#) can be made monthly, quarterly, or annually.

Donors can change or cancel their recurring giving at any time through My Rotary. After you sign in, go to Account Settings by following the link in the upper right. Then choose the Donor Self-Service tab.

Employee matching gifts

Double the impact of your gift by asking your employer to match your contribution to The Rotary Foundation. More than 15,000 companies match gifts to the Foundation, including many international corporations. Find out if your employer does at rotary.org/matchinggifts.

Contact your human resources department to learn whether your company is eligible for the program.

You can send your company's matching gift form directly to us at:

The Rotary Foundation of Rotary International

Attn: Corporate Matching Gifts

1560 Sherman Avenue

Evanston, IL 60201-3698

USA

Email: annualfund@rotary.org

Fax: +1-847-328-5260

Learn more about [Rotary's employee matching gift program](#), including recognition opportunities.

Rotary credit card

Support Rotary's efforts with the [Rotary International credit card](#). Simply by using your card, you'll be helping The Rotary Foundation do good in the world. A portion of each purchase you make with the card will benefit the Foundation, at no additional cost to you. The Rotary Foundation has received more than \$8.6 million from the program since it was launched in 2000, including \$3.6 million to support polio eradication.

FOUNDATION FUNDING RESOURCES

- [Giving & Grants](#): Quarterly newsletter with information about fundraising and grants
- [Ways to Give brochure](#): Overview of Annual Fund, Endowment Fund, term gifts, and Rotary Peace Centers endowed naming opportunities
- [Every Rotarian, Every Year brochure](#): For distribution to every club member, outlining the need for Rotarians to participate in and contribute to Rotary Foundation grants and activities
- [Rotary Peace Centers: Making Peace a Reality brochure](#): Overview of the Rotary Peace Centers and available naming opportunities
- [Your Rotary Legacy brochure](#): Describes benefits of giving to the Endowment Fund and includes a form to join the Bequest Society or to register as a Benefactor
- [Rotary's Planned Giving page](#): Resources and information to plan a gift to Rotary through your estate or financial plans. For details, go to rotary.org/plannedgiving.
- [Rotary Club Central](#): An online tool to help clubs set goals and track progress toward them throughout the Rotary year. Rotary Club Central allows club officers to select the goals that are most relevant to their club, focusing on six major areas: membership, giving, service projects, young leaders, public image, and the Rotary Citation.

FOUNDATION RECOGNITION

The Rotary Foundation offers numerous opportunities for individuals who support our grants and programs to receive recognition and appreciation.

On [My Rotary](#), you can view your Donor History Report, which includes your personal contribution history and recognition summary. You can also request this report by emailing rotarysupportcenter@rotary.org.

INDIVIDUAL RECOGNITION

Rotary leaders can use My Rotary or Rotary Club Central to view individual and club-level giving to identify recognition progress.

Rotary Foundation Sustaining Member

A Rotary Foundation Sustaining Member personally contributes \$100 or more each Rotary year to the Annual Fund. These contributions count toward Paul Harris Fellow, Multiple Paul Harris Fellow, Paul Harris Society, Major Donor, and club recognition banners. Use the [Sustaining Member badge stickers](#) to recognize these donors in your club.



Use the Club Foundation Banner Report to see your club's Rotary Foundation Sustaining Members.

Paul Harris Fellow

Paul Harris Fellow recognition is given to anyone who contributes (or in whose name is contributed, using Foundation recognition points) a gift of \$1,000 or more cumulatively to the Annual Fund, the PolioPlus Fund, or an approved global grant. Recognition consists of a certificate and pin. Order optional recognition items, including the [Paul Harris Fellow medallion](#) for \$15 and a complimentary certificate cover, at shop.rotary.org. Use the Club Recognition Summary to see your club's Paul Harris Fellows.



Certificate of Appreciation

Certificate of Appreciation recognition is given to honor a business or organization. Since Paul Harris Fellows are only for individuals, a donor may use their Foundation recognition points to award a business or organization a certificate of appreciation.



Multiple Paul Harris Fellow

Multiple Paul Harris Fellow recognition is given at subsequent \$1,000 levels. Recognition consists of a pin set with additional stones corresponding to the recipient's recognition amount.



PHF

Level	Range*	Pin
+1	\$2,000 to \$2,999	one sapphire
+2	\$3,000 to \$3,999	two sapphires
+3	\$4,000 to \$4,999	three sapphires
+4	\$5,000 to \$5,999	four sapphires
+5	\$6,000 to \$6,999	five sapphires
+6	\$7,000 to \$7,999	one ruby
+7	\$8,000 to \$8,999	two rubies
+8	\$9,000 to \$9,999	three rubies

*Range can consist of a combination of cash contributions and Foundation recognition points received.

Paul Harris Society

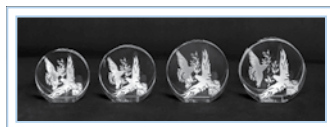
The Paul Harris Society recognizes individuals who notify us of their intention to contribute \$1,000 or more each Rotary year to the Annual Fund, the PolioPlus Fund, or an approved global grant. Recognition consists of a chevron-style pin and certificate provided by your district Paul Harris Society coordinator.



Paul Harris Society members are listed in the Paul Harris Society Report.

Major Donor

The Rotary Foundation recognizes individuals or couples whose combined giving has reached \$10,000, regardless of the gift designation. This recognition level can be achieved only through personal contributions and not through recognition points. Major Donors may elect to receive a crystal recognition piece and pin(s) commemorating the gift at each new recognition level. Major Donors are listed in the Major Donor, Arch Klumph Society, and Bequest Society Report.



Level Range

- | | |
|---|------------------------|
| 1 | \$10,000 to \$24,999 |
| 2 | \$25,000 to \$49,999 |
| 3 | \$50,000 to \$99,999 |
| 4 | \$100,000 to \$249,999 |

Arch Klumph Society

Donors who contribute \$250,000 or more become members of the Arch Klumph Society. Portraits, biographies, and, in some cases, video clips are housed in the digital Arch Klumph Gallery on the 17th floor of Rotary International World Headquarters; another digital gallery travels to Rotary events around the world. Members also receive lapel pins and pendants, signed certificates, and invitations to the society's exclusive events, held worldwide. Special induction ceremonies are offered to members. Arch Klumph Society members are listed in the Major Donor, Arch Klumph Society, and Bequest Society Report.



Trustees Circle — \$250,000 to \$499,999

Chair's Circle — \$500,000 to \$999,999

Foundation Circle — \$1 million to \$2,499,999

Platinum Trustees Circle — \$2.5 million to \$4,999,999

Platinum Chair's Circle — \$5 million to \$9,999,999

Platinum Foundation Circle — \$10 million and above

Benefactor

A Benefactor is someone who informs The Rotary Foundation in writing that they have made a provision in their estate plan for the Foundation, or who makes an outright gift of \$1,000 or more to the Endowment Fund. Benefactors receive a certificate and insignia to be worn with a Rotary or Paul Harris Fellow pin. They are listed in the Benefactor Report and identified in the Club Recognition Summary.



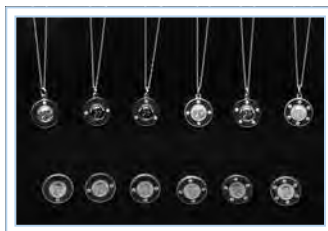
Bequest Society

The Rotary Foundation recognizes couples or individuals who have made commitments in their estate plans totaling \$10,000 or more. Donors may elect to receive an engraved crystal recognition piece and a pin commemorating the commitment at each new recognition level. Bequest Society members are listed on the Major Donor, Arch Klumph Society, and Bequest Society Report.



Level Range

- | | |
|----|------------------------------|
| 1 | \$10,000 to \$24,999 |
| 2 | \$25,000 to \$49,999 |
| 3 | \$50,000 to \$99,999 |
| 4 | \$100,000 to \$249,999 |
| 5 | \$250,000 to \$499,999 |
| 6 | \$500,000 to \$999,999 |
| 7 | \$1 million to \$2,499,999 |
| 8 | \$2.5 million to \$4,999,999 |
| 9 | \$5 million to \$9,999,999 |
| 10 | \$10 million and above |



CLUB RECOGNITION

The Rotary Foundation offers clubs several opportunities to earn recognition for their support of its grants and programs.

The Club Foundation Banner Report displays a club's progress in the current Rotary year toward becoming a 100% Foundation Giving Club and a 100% Every Rotarian, Every Year Club, and toward qualifying for Top Three Per Capita in Annual Fund Giving banner recognition.

As of 2015-16, new club members (those who joined or transferred from another club during the current Rotary year) are not included in participation requirements for club banners (except for the 100% Paul Harris Fellow Banner). However, new members' contributions will be used for per capita calculations.

Banner recipients listed in the [Club Foundation Banner Report](#) may fluctuate throughout the Rotary year due to changes in membership and additional or redistributed contributions. Leaders can use the report to determine whether your club will qualify for the annual recognition banners listed below. Final banner certification is processed by The Rotary Foundation following the close of the Rotary year on 30 June. Club banners earned for the previous year are shipped to the current district governor in October or November. Request the District Foundation Banner Report at rotarysupportcenter@rotary.org.

100% Foundation Giving

This banner is awarded to clubs that achieve an average of \$100 in per capita giving and 100 percent participation, with every dues-paying member contributing at least \$25 to any or all of the following during the Rotary year: Annual Fund, PolioPlus Fund, approved global grants, or Endowment Fund.



100% Paul Harris Fellow Club

For a club to be eligible, every dues-paying member must be a Paul Harris Fellow at the time the district governor requests banner recognition. This recognition is a one-time-only award, but the intent is that the club will maintain its membership at the 100% Paul Harris Fellow level.

To obtain this recognition:

1. A club representative contacts the district governor after determining that all current dues-paying club members are Paul Harris Fellows.
2. The district governor confirms that all members are Paul Harris Fellows by using the Club Recognition Summary, and then notifies The Rotary Foundation by email at rotarysupportcenter@rotary.org.



The top of the Club Recognition Summary indicates whether the club received the 100% Paul Harris Fellow Club banner, along with the date this was achieved.

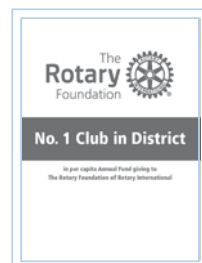
100% Every Rotarian, Every Year Club

Rotary clubs must achieve a minimum Annual Fund contribution of \$100 per capita during the Rotary year, and every dues-paying member must personally contribute at least \$25 to the Annual Fund during the year.



Top Three Per Capita in Annual Fund Giving

Banners are given to the three clubs in each district that give the most per capita to the Annual Fund. To be eligible, clubs must achieve a minimum of \$50 in per capita annual giving.



100% Paul Harris Society Club

This recognition is awarded to clubs in which every dues-paying member has contributed a minimum of \$1,000 to the Annual Fund, the PolioPlus Fund, or an approved global grant during the Rotary year.



End Polio Now: Countdown to History Campaign Certificate of Appreciation

Awarded to clubs that annually contribute \$1,500 or more to Rotary's PolioPlus Fund beginning 1 July 2013 through 30 June 2018.

FOUNDATION RECOGNITION POINTS

Foundation recognition points are awarded to donors who contribute to The Rotary Foundation through the Annual Fund, the PolioPlus Fund, or an approved global grant. Donors receive one Foundation recognition point for every U.S. dollar contributed to these funds. Contributions to the Endowment Fund are not eligible.

Donors can extend Foundation recognition points to others to help them become, or to name them as, a Paul Harris Fellow or Multiple Paul Harris Fellow. Foundation recognition points belong to the original donor until the donor uses the points or until the donor's death, at which time they expire (unless the donor is a Major Donor, in which case their points may be used by their surviving spouse).

Note: Foundation recognition points do not count toward Paul Harris Society and Major Donor recognition.

Transfer rules

A minimum of 100 Foundation recognition points must be transferred at a time, and an authorizing signature is required when you complete the [Paul Harris Fellow Recognition Transfer Request Form](#).

Note: Foundation recognition points may not be transferred from individuals to a club or district. Donors no longer need to be a Paul Harris Fellow to receive recognition points.

FOUNDATION RECOGNITION RESOURCES

- [Every Rotarian, Every Year Rotary Foundation Sustaining Member](#) badge stickers (956-EN)
- [Every Rotarian, Every Year brochure](#): Information about the Annual Fund and SHARE
- [Paul Harris Society brochure](#): Promotes the Paul Harris Society program
- [Major Gifts, Major Impact brochure](#): Information about major gifts
- [Your Rotary Legacy brochure](#): Information about giving to the Endowment Fund
- [Arch Klumph Society brochure](#): Information about the Arch Klumph Society
- Useful recognition reports on [Rotary.org](#) and [Rotary Club Central](#):
Major Donor, Arch Klumph Society, and Bequest Society Report
Paul Harris Fellow and Benefactor Report
Club Foundation Banner Report
District Foundation Banner Report

AWARDS

THE ROTARY FOUNDATION DISTRICT SERVICE AWARD

Who can nominate: District governors

Nomination period: Ongoing (ideally before district conference)

The District Service Award recognizes Rotarians for their Foundation-related humanitarian efforts. Honorees receive a certificate, awarded at the district level.

THE ROTARY FOUNDATION CITATION FOR MERITORIOUS SERVICE

Who can nominate: District Rotary Foundation chair

Nomination period: 1 November to 31 December

The Citation for Meritorious Service recognizes Rotarians who have demonstrated active service to The Rotary Foundation for more than one year.

THE ROTARY FOUNDATION DISTINGUISHED SERVICE AWARD

Who can nominate: District governor

Nomination period: 1 January to 8 February

The Distinguished Service Award is the Foundation's highest service recognition. It honors exemplary service to the Foundation beyond the district and over an extended period. Only recipients of the Citation for Meritorious Service at least four years prior are eligible.

SERVICE AWARD FOR A POLIO-FREE WORLD

Who can nominate: Any Rotarian

Deadline: 1 November

This annual award recognizes the outstanding contributions of Rotary members to the polio eradication campaign and encourages efforts in the final push to eradicate the disease. In geographic areas coinciding with World Health Organization regions, up to 10 service awards are given per region, recognizing outstanding service in polio eradication. Up to 10 international awards are given for broad service to the cause.

ROTARY ALUMNI GLOBAL SERVICE AWARD

Who can nominate: Any Rotarian or alumnus

Nomination period: 1 July to 15 September

This award honors outstanding Rotary alumni whose career and activities illustrate the impact of Rotary's programs on their service to humanity. Nominees must have demonstrated the social benefits of Rotary through extraordinary service activities and professional achievement, distinction in their profession or vocation, and sustainable service affecting the international community

ROTARY ALUMNI ASSOCIATION OF THE YEAR AWARD

Who can nominate: Any Rotarian or alumnus

Nomination period: 1 July to 15 September

This award recognizes an alumni association that has increased awareness of the significant role alumni play in Rotary and has demonstrated the lasting impact of Rotary programs

Nomination forms are available at rotary.org/awards.

GENERAL RESOURCES

MY ROTARY

The member website, known as My Rotary, includes everything you need to conduct your Rotary business. Familiar tools and applications are now found under Club & District Administration. Sign in so you can:

- Monitor club membership initiatives, service activities, and Foundation giving goals through Rotary Club Central
- Donate to The Rotary Foundation
- Learn more about Rotary Foundation activities
- Find volunteers, partners, and donations for your projects through Rotary Ideas
- Apply for grants in the Grant Center
- View your Donor History Report, which includes your contribution history and recognition summary
- Share your project impact and inspire others on Rotary Showcase

Reports

Rotary leaders can access the following reports through My Rotary, Rotary Club Central, or Rotary's Support Center.

Report	Content	Type
Donor History Report	Provides a comprehensive breakdown of your transactions (contributions, Foundation recognition point transfers, commitments, and recognition); use to reconcile your contributions/recognition issues	Individual
Club Foundation Banner Report	Provides eligibility dates achieved for EREY and Rotary Foundation giving for the current Rotary year	Club, district
Club Fundraising Analysis	Five-year dashboard of Annual Fund goals, giving, and recognition totals. Use it to set goals.	Club, district

Report	Content	Type
Club Recognition Summary	Provides members' Paul Harris Fellow level, recognition amount, Foundation recognition points available, Rotary Direct participation, benefactors, last contribution date, and designation; indicates 100% Paul Harris Fellow Club achievement and date, along with the clubs' all-time Foundation giving; use to identify noncontributing clubs	Club, district
Monthly Contribution Report	Provides contribution information by club for Annual Fund, other funds (global grants and PolioPlus), and Endowment Fund	Club, district
District Foundation Banner Report	Shows progress toward club banner recognitions (Top Three Per Capita in Annual Giving, 100% Foundation Giving, 100% EREY Club) for a Rotary year; lists the percentage of participation by club for Foundation Giving and EREY recognition	District
Paul Harris Society Report	Provides Paul Harris Society membership and a four-year history of eligibility; includes tab with donor contact information	Club, district
District Fundraising Profile	Provides an eight-year dashboard for district giving to the Annual Fund and Endowment Fund, and total contributions received; lists cumulative number of Paul Harris Society members and those eligible, Major Donors, major gifts, Benefactors, and Bequest Society members; lists number of Foundation recognition points and total endowed funds and their market value	District
Major Donor, Arch Klumph Society, and Bequest Society Report	Provides lists of Bequest Society, Major Donor, and Arch Klumph Society members with their recognition date; includes two tabs with mailing address information	Club, district
Paul Harris Fellow and Benefactor Report	Provides lists of Benefactors, Paul Harris Fellows, multiple Paul Harris Fellows, and Certificate of Appreciation recipients; includes recognition dates and mailing address information	Club, district
Program Participants and Alumni by District	Provides a list of current and past program participants associated with a particular district	District

Report	Content	Type
Grant Detail Report	Get comprehensive details about one grant	District
Grant Location Report	Show all approved global grants taking place in a selected country	District
Grant Participation Report	Measure club, district, and zone participation in global grants and district grants	District
Grant Productivity Report	See global grants and district grants in all statuses for a selected club, district, or zone	District
Grants by Sponsor Report	See grants by a selected club or district and their current status (closed and canceled grants are not included)	District

ORDERING PUBLICATIONS

Rotary Foundation resources can be ordered at shop.rotary.org, by phone +1-847-866-4600 or fax +1-847-328-4101, or from your local Rotary International office.

WHERE TO DIRECT QUESTIONS

Call +1-866-976-8279 or email rotarysupportcenter@rotary.org to check on contributions and recognition points, find information about grants, and ask questions.

Rotarians who don't speak English should contact their local Rotary International office.

DISTRICT AND ZONE RESOURCES

District Rotary Foundation chairs (DRFCs) promote Foundation activities and fundraising in their district, serve as the primary contact for district grants, and provide support to club Foundation committees. DRFCs also assist the district governor with authorizing the use of District Designated Funds, nominating qualified recipients for district Rotary Foundation awards, and obtaining input from Rotarians before establishing district Foundation goals.

Regional Rotary Foundation coordinators (RRFCs) promote Foundation activities and fundraising in their zone or area. RRFCs train their zone team of assistant regional Rotary Foundation coordinators and district leaders in setting and achieving fundraising and program goals.

Endowment/major gifts advisers work closely with regional and district leaders to develop personalized plans for identifying and cultivating potential donors, and soliciting major gifts. They also help facilitate events that engage current Foundation supporters and develop prospective donors.

A list of current RRFs and endowment/major gifts advisers is available at [Rotary.org](https://www.rotary.org).

INTERNATIONAL OFFICES

United States

The Rotary Foundation
14280 Collections Center Drive
Chicago, IL 60693
USA

Canada

The Rotary Foundation (Canada)
c/o 911600
P.O. Box 4090 STN A
Toronto, ON M5W 0E9
Canada

Brazil

Rotary International Office
Condominio Comercial Casa das
Caldeiras
Av. Francisco Matarazzo, 1752,
conj. 1421
Agua Branca
Sao Paulo, SP
05001-200 Brazil

Europe and Africa

Rotary International Office
Witikonstrasse 15
CH-8032 Zurich
Switzerland

Germany

Rotary Deutschland
Gemeindienst e. V.
Kreuzstrafie 34
40210 Dusseldorf
Germany

Great Britain and Ireland

RI in Great Britain and Ireland
Kinwarton Road
Alcester
Warwickshire B49 6PB
England

Japan

Rotary International Office
Mita Kokusai Building 24F
Mita 1 Chome 4-28, Minato-ku
Tokyo 108-0073
Japan

Korea

Rotary International Office
Rm. 705, 70, Gukjegeumyung-ro
Yeongdeungpo-gu
Seoul 07333
Korea

South Asia

Rotary International Office
Pullman/Novotel Commercial
Tower
First Floor, Asset No. 2,
Hospitality District
Aerocity (Near IGI Airport)
New Delhi 110037
India

South Pacific and Philippines

Rotary International Office
Level 2
60 Phillip Street
Parramatta, NSW 2150
Australia



One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
Rotary.org

219-EN—(119)

The **Rotary** Foundation



Video Resources for Grants/TRF

<https://vimeopro.com/rotary/rotary-videos>

<https://spaces.hightail.com/space/giAdZj6CKa>

The **Rotary** Foundation



5450 The Rotary Foundation Team

foundation@rotary5450.org

303-506-4870

The Rotary Foundation

Grants | Grants@rotary.org

Alumni | Alumni@rotary.org

PolioPlus | PolioPlus@rotary.org

Club and District Support | CDS@rotary.org

Planned Giving | PlannedGiving@rotary.org

Membership | Membershipdevelopment@rotary.org

Recognition, points transfers, reports, contributions, Rotary Direct

| RotarySupportCenter@rotary.org or 1.866.976.8279 |

ROTARY DIRECT

Rotary's recurring giving program



ROTARY DIRECT SAVES...

- ✓ **Time** — Sign up once to give continuous support
- ✓ **Money** — Lower administration costs means more money for programs
- ✓ **Lives** — Give to The Rotary Foundation to do good in the world

There are four ways to enroll in Rotary Direct:

Online: rotary.org/donate

By mail: Rotary Direct, 17th Floor, Annual Giving
One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA

By phone: +1-866-976-8279

By fax: +1-847-328-5260

Manage your recurring giving at any time by signing in to My Rotary and going to Donor Self-Service.



☐ **YES! I INTEND TO GIVE US\$1,000 OR MORE ANNUALLY AND WILL JOIN THE PAUL HARRIS SOCIETY.***

☒ **YES! I WILL ENROLL IN ROTARY DIRECT.**

Name _____

IF YOU ARE A ROTARIAN, PLEASE COMPLETE.

Rotary membership ID _____

Club name _____

Club number _____

Billing address _____

City _____ State/Province _____

Postal code _____ Country _____

Phone _____

Email _____

Contributions are tax deductible where allowed by law. For security purposes, please do not send credit card contributions via email.

*Note: By checking this box, donors notify The Rotary Foundation of their intention to contribute US\$1,000 or more every Rotary year to the Annual Fund or PolioPlus Fund. Learn more at rotary.org/phs.

GIFT DESIGNATION (choose one)

- | | | |
|--|--|--|
| <input type="checkbox"/> Annual Fund — SHARE | <input type="checkbox"/> Eradicating polio | <input type="checkbox"/> Promoting peace |
| <input type="checkbox"/> Fighting disease | <input type="checkbox"/> Providing clean water | <input type="checkbox"/> Supporting education |
| <input type="checkbox"/> Saving mothers and children | <input type="checkbox"/> Growing local economies | <input type="checkbox"/> Responding to disasters |

RECURRING GIFT AMOUNT (minimum US\$10)

☐ \$25 ☐ \$85 ☐ \$100 ☐ \$250 ☐ \$1,000 ☐ Other _____

Currency (if not US\$) _____

FREQUENCY

☐ Monthly ☐ Quarterly ☐ Annually (specify month) _____

☐ **CHECKING ACCOUNT**, please attach a voided check

Available for U.S. and Canada bank accounts only

Not available online

CREDIT OR DEBIT CARD

☐ Visa ☐ MasterCard ☐ AmEx ☐ Discover

Card number:

Expiration / CVN

Signature _____



Your privacy is important to Rotary International and The Rotary Foundation (collectively, "Rotary") and the personal data you share with Rotary will only be used for official Rotary business, such as for Rotary fundraising purposes, financial processing, donor recognition, and record keeping. Personal data collected with this contribution is subject to Rotary's Privacy Policy found at rotary.org/privacy.

EVERY ROTARIAN EVERY YEAR

Giving Made Easy

Fill out the attached form and send it to the appropriate address or go to www.rotary.org/give to make a one-time or recurring gift.

Rotary Direct

Support our efforts year round by making a recurring gift through Rotary Direct. You choose how much and how often (monthly, quarterly, or annually) you want to give — it's a simple and secure way to make a big impact. Visit www.rotary.org/give or select the monthly giving option on the attached contribution form to sign up for Rotary Direct today.

DOING GOOD IN THE WORLD



TAKE ACTION:
www.rotary.org/give

957B-EN—(215)

**The Rotary Foundation
of Rotary International**
One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
www.rotary.org/give

☒ **Yes! I share Rotary's vision for Doing Good in the World.**

Name _____

If you are a Rotarian, please complete:

Rotary Membership ID _____

Rotary Club of _____

Club Number _____

Billing Address _____

City _____ State/Prov. _____

Postal Code _____ Country _____

Phone _____

Email _____

- ☐ **Check enclosed**, payable to **The Rotary Foundation**.
- ☐ **Check enclosed**, payable to **The Rotary Foundation (Canada)**.
- ☐ **Please contact me about creating a legacy with Rotary.**

Contributions are tax deductible where allowed by law.

Please direct my gift to (choose one):

☐ **Where the need is greatest**
(eligible for SHARE)

- ☐ Eradicate polio
- ☐ Build peace
- ☐ Prevent disease

- ☐ Provide clean water
- ☐ Support maternal & child health
- ☐ Promote education
- ☐ Grow local economies

Gift Amount (US\$)

- ☐ \$10 ☐ \$25 ☐ \$85 ☐ \$100 ☐ Other: \$ _____

☐ **Make this a monthly gift**

Card Number _____

Expiration Date

MM	YY
MM	YY

CVN

--	--	--	--	--

Signature _____

Please send your contributions to the U.S. or Canada:

The Rotary Foundation
14280 Collections Center Drive
Chicago, IL 60693
USA

The Rotary Foundation (Canada)
c/o 911600
PO Box 4090 STN A
Toronto, ON M5W 0E9
Canada

FORM: 000004

YOUR GIFT AT WORK

The power of Rotary lies in our global network of community leaders and technical experts who share our mission to improve health, support education, and alleviate poverty. Working as partners we achieve lasting change through the combination of local oversight and the resources of an international organization.

Although Rotary gives back in countless ways, we focus our service efforts in six areas to maximize our local and global impact: promoting peace, fighting disease, providing clean water, saving mothers and children, supporting education, and growing local communities.

Every Rotarian is encouraged to participate in a Foundation project and make a personal gift to the Annual Fund every year.

Giving Back to Your Community

The Annual Fund is the primary funding source for Foundation activities. Your gift is a catalyst for sustainable change in your community and around the world.

At the end of each year, contributions directed to the Annual Fund-SHARE from all Rotary clubs in the district are divided between the World Fund and the District Designated Fund.

The Rotary Foundation uses the World Fund portion for Rotary's highest priority activities and grant and program opportunities available to all Rotary districts.

Your district uses the District Designated Fund portion on Foundation, club, and district projects your club and others in the district choose.

We are an organization you can trust and support with confidence. We've dedicated approximately 90 percent of our total spending to programs over the past 10 years, far exceeding the benchmarks set by independent charity-rating services as a measure of high efficiency.

Your gift will support projects like these shown here, though not directly purchasing the items listed.

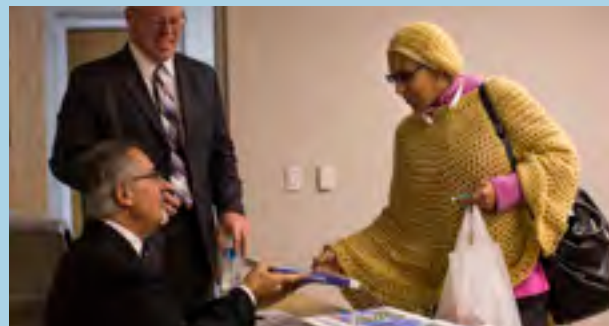
\$10 MOSQUITO BED NET

In countries like Uganda, where malaria is a major health concern, bed nets offer a safe, peaceful night's rest.



\$85 BUSINESS CLASSES

In California, USA, business classes allow low-income entrepreneurs to increase their sales, hire additional employees, and spend more time with their families.



\$25 BUNSEN BURNER

In Paraguay, a Bunsen burner can be used to teach new mothers to safely warm breast milk for nursing their newborns.



\$100 TILED WATER TUBS

In Indonesia, tiled water tubs improve community health by providing clean water and preventing the spread of dengue fever.



HOW CAN I FULFILL MY INTENT TO GIVE \$1,000?

The path to fulfilling your Paul Harris Society giving intentions each year is up to you. You can donate \$1,000 at one time or in several smaller amounts that reach that total. One easy way is to donate automatically through the Rotary Direct recurring giving program. For example:

- \$85 monthly
- \$250 quarterly
- \$1,000 annually

Enroll in recurring giving at rotary.org/donate.



HOW WILL MY MEMBERSHIP BE RECOGNIZED?

Rotary districts are encouraged to recognize members of the society by presenting them a certificate and a Paul Harris Society chevron lapel pin at a district or club event, or at another special occasion. Because the society is a district-led program, leaders celebrate their local Paul Harris Society members differently around the world.

Show your commitment to making the world a better place by wearing your recognition pin.

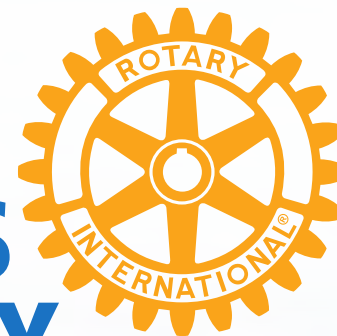


THE ROTARY FOUNDATION OF ROTARY INTERNATIONAL

One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
[Rotary.org](https://rotary.org)

099A-EN—(1118)

PAUL HARRIS SOCIETY



The
Rotary
Foundation 

TAKE ACTION:
rotary.org/donate

WHAT IS THE PAUL HARRIS SOCIETY?

The Paul Harris Society recognizes donors from around the world who notify The Rotary Foundation of their intention to **contribute \$1,000 or more every year** to the Annual Fund, PolioPlus Fund, or approved global grants.

HOW CAN I JOIN THE PAUL HARRIS SOCIETY?

Notify The Rotary Foundation of your intent to contribute \$1,000 or more every year by doing any of the following:

- Completing the form on the Paul Harris Society's webpage at rotary.org/paulharrissociety (look for the JOIN button to open the form)
- Emailing the Rotary Support Center at rotarysupportcenter@rotary.org or calling +1-866-9ROTARY (+1-866-976-8279). For security reasons, please do not email your completed form
- Contacting the Rotary International office that serves your area
- Mailing the attached Paul Harris Society form to The Rotary Foundation or faxing it to the Rotary Support Center at +1-847-328-4101



WHO ARE PAUL HARRIS SOCIETY MEMBERS?

Globally, more than 20,000 people are members of the society, which was established in 2013. These dedicated donors share a desire to give substantially and empower Rotary clubs to change lives in their community and around the world.

“I joined the Paul Harris Society because I believe in The Rotary Foundation. I know that by combining our giving with so many others’ we can truly make an impact and do good in the world.”

— John Salyers, past governor of District 6740

- ☐ **Yes! I would like to become a member of the Paul Harris Society. As a member, I intend to contribute \$1,000 or more every year.**

Name _____

If you are a Rotarian:

Rotary Membership ID _____

Rotary Club of _____

Club Number _____

Billing Address _____

City _____ State/Province _____

Postal Code _____ Country _____

Phone _____ Email _____

- ☐ U.S. check, payable to “The Rotary Foundation,” enclosed.
- ☐ Canadian cheque, payable to “The Rotary Foundation (Canada),” enclosed.
- ☐ Please contact me about creating a legacy with Rotary.
- ☐ I wish to contribute today. ☐ I will make my contribution at a later date.
- Note: Fulfillment of your Paul Harris Society Membership will be based on cumulative gifts received between 1 July and 30 June each Rotary year, when financially able.

Gift designation (choose one)

☐ Annual Fund ☐ PolioPlus Fund ☐ Other: _____

Gift amount (USD)

☐ \$85 ☐ \$250 ☐ \$1,000 ☐ Other: \$ _____

Make this a recurring contribution with Rotary Direct:

☐ Monthly ☐ Quarterly ☐ Annually _____ (Please specify month)

Card Number

Expiration Date

CVN

M M Y Y

Signature _____

Contributions are tax deductible where allowed by law.

Please send your contribution to the U.S. or Canada:

The Rotary Foundation
14280 Collections Center Drive
Chicago, IL 60693 USA

The Rotary Foundation (Canada)
c/o 911600
PO Box 4090 STN A
Toronto, ON M5W 0E9 Canada

Contributions may also be made at rotary.org/donate or by calling +1-866-9ROTARY (+1-866-976-8279).

UNDERSTANDING FOUNDATION RECOGNITION POINTS

What are Foundation recognition points and how can I accumulate them?

Foundation recognition points are awarded to donors who contribute to The Rotary Foundation through the [Annual Fund](#) or [PolioPlus](#), or who contribute to sponsorship of a Foundation grant. Donors receive one recognition point for every U.S. dollar contributed to these funds. Contributions to the [Endowment Fund](#) are not eligible.

Donors can transfer Foundation recognition points to others to help them qualify as a Paul Harris Fellow or Multiple Paul Harris Fellow. Foundation recognition points belong to the original donor until the donor's death, unless the points are transferred, or until the donor uses them (the surviving spouse of a Major Donor may also use the points).

How do I transfer Foundation recognition points?

A minimum of 100 Foundation recognition points must be transferred at a time, and you must complete and sign the [Recognition and Transfer Request](#). The points may not be transferred from individuals to a club or district.

- Individual donors are the only ones authorized to transfer recognition points from their individual account.
- Club presidents are the only ones authorized to transfer recognition points from a club account.
- District governors are the only ones authorized to transfer recognition points from a district account.

Can Foundation recognition points of deceased Rotarians be transferred?

No. These points expire unless the deceased Rotarian was a [Major Donor](#), in which case, the spouse/partner maintains control of the Foundation recognition points during his or her lifetime.

Can a business or organization become a Paul Harris Fellow?

No. Only individuals can become Paul Harris Fellows. However, businesses and organizations can receive a Certificate of Appreciation for contributions of \$1,000 or more, or transfers of 1,000 points or more.

Can a deceased person become a Paul Harris Fellow?

Yes. A donor can recognize a deceased individual by requesting a Memorial Paul Harris Fellow designation.

Do Foundation recognition points count toward Major Donor recognition?

No. Only cumulative personal outright contributions count toward [Major Donor recognition](#).

How are Foundation recognition points tracked?

Your club and district leaders can view the online **Club Recognition Summary**, which includes the recognition amount, tally of recognition points, current Paul Harris Fellow level, and date that level was achieved.

Through your My Rotary account, you can view your personal contribution history, recognition amount, and available Foundation recognition points. You can request a copy of your **Donor History Report** from the Foundation at rotarysupportcenter@rotary.org.

On the Club Recognition Summary, what is the difference between recognition amount and available Foundation recognition points?

Recognition amount reflects the total Paul Harris Fellow recognition you have accumulated through your personal contributions plus all recognition points you've been given by other individuals, clubs, or districts. Recognition points given to you don't count toward Major Donor recognition. The maximum amount that can be shown on the Club Recognition Summary report is 9,000; the "+" sign indicates that the actual amount exceeds the 9,000-point maximum.

Available Foundation recognition points reflects points you have accumulated through personal outright giving to the Foundation. All points listed can be transferred to other individuals for Paul Harris Fellow recognition.

Can clubs or districts accumulate Foundation recognition points?

Yes. Clubs can view their recognition points in the **Club Recognition Summary**.

Districts' Foundation recognition points are shown in the **Donor History Report**. Districts may request the report at rotarysupportcenter@rotary.org.

How can I use Foundation recognition points to increase giving to the Foundation?

Matching outright contributions with Foundation recognition points may help your club reach or even surpass its Annual Fund goal, as well as achieve 100% Paul Harris Fellow recognition.

To determine whether your club is close to achieving 100% Paul Harris Fellow status, review the recognition amounts of all Rotarians currently listed as active club members in the Club Recognition Summary.

To determine whether you're close to achieving your Annual Fund goal, review the **Monthly Contribution Report**.

What recognition opportunities are available with Foundation recognition points?

Paul Harris Fellow

Paul Harris Fellow recognition is extended to any individual who contributes, outright or cumulatively (or in whose name is contributed), \$1,000 or more to the Annual Fund or PolioPlus or as sponsorship of a portion of a Foundation grant. The recognition consists of a certificate and pin. In addition, [Paul Harris Fellow medallions](#) can be ordered at shop.rotary.org.



Multiple Paul Harris Fellow

Multiple Paul Harris Fellow recognition is extended at subsequent \$1,000 levels. Recognition consists of a pin with stones corresponding to the recipient's recognition amount:

- \$2,000 to 2,999.99 - one sapphire
- \$3,000 to 3,999.99 - two sapphires
- \$4,000 to 4,999.99 - three sapphires
- \$5,000 to 5,999.99 - four sapphires
- \$6,000 to 6,999.99 - five sapphires
- \$7,000 to 7,999.99 - one ruby
- \$8,000 to 8,999.99 - two rubies
- \$9,000 to 9,999.99 - three rubies



Certificate of Appreciation

A Certificate of Appreciation is given to a business or organization in whose name a donor contributes \$1,000 or more.



Yes, I/we have made a commitment to
The Rotary Foundation Endowment.

Name(s) to appear on recognition materials and/or for future publication.

Address

City, state or province, country, and postal code

Email

Optional:

Rotary ID # Rotary club name

Rotary district

Date(s) of birth

Home, business, and/or mobile phone

The spending portion of the gift shall be:

- ☐ Unrestricted (World Fund)
- ☐ Directed to:
- ☐ SHARE (World Fund and District Designated Fund)
 - ☐ Rotary Peace Centers
 - ☐ One or more areas of focus:
 - ☐ Peacebuilding and conflict prevention
 - ☐ Disease prevention and treatment
 - ☐ Water, sanitation and hygiene
 - ☐ Maternal and child health
 - ☐ Basic education and literacy
 - ☐ Community economic development

- ☐ Please contact me at the phone number above to discuss gift designation preferences.

The bequest will be funded by (some gift options are not available in all regions):

- ☐ Will or living trust
- ☐ Retirement plan beneficiary designation
- ☐ Life insurance beneficiary designation
- ☐ Donor advised fund
- ☐ Charitable remainder trust
- ☐ Other (please describe)

The gift to The Rotary Foundation is expected to be:

US\$ (The dollar amount is used for recognition purposes; if no amount is selected we will default to Level One.)

Recognition options:

For those who commit \$10,000 or more, one recognition pin per person will be automatically shipped to a home address.

My/our recognition preferences are noted below:

- ☐ I/we *do not* wish to receive an engraved crystal (for commitments of \$25,000 or more).
- ☐ I/we *would* like a pendant with the pin(s).
- ☐ Tell me more about special naming opportunities.
- ☐ Send all recognition materials to this address instead:

- ☐ I/we have another request. (Please describe)

Signature Date

Signature Date

Please return this form and any supporting documents you wish to share that name Rotary as beneficiary. Contact information for your nearest Rotary office is featured on the back cover.

rotary.org/legacy

World Headquarters

Rotary International
One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
Tel. +1-847-866-3100
Email: legacy@rotary.org

Brazil Office

Rotary International
Condomínio Comercial Casa das Caldeiras
Av. Francisco Matarazzo, 1752, conj. 1421
Água Branca
São Paulo, SP
05001-200 Brazil
Tel. +55-11-3217-2630
Email: fr.brasil@rotary.org

Europe/Africa Office

Rotary International
Witikonstrasse 15
CH-8032 Zurich, Switzerland
Tel. +41-44-387-71-11
Email: eao@rotary.org

Japan Office

Rotary International
Mita Kokusai Building 24F
Mita 1 Chome 4-28
Minato-ku, Tokyo 108-0073
Japan
Tel. +81-3-5439-5800
Email: rijpntrf@rotary.org

Korea Office

Rotary International
Rm. 705, 70, Gukjegeumyung-ro
Yeongdeungpo-gu, Seoul 07333
Korea
Tel. +82-2-783-3077
Email: rikorea@rotary.org

South Asia Office

Rotary International
Pullman/Novotel Commercial Tower
First Floor, Asset No. 2,
Hospitality District
Aerocity (Near IGI Airport)
New Delhi 110037
India
Tel. +91-11-42250101 to 105
Email: risao@rotary.org

South Pacific and Philippines Office

Rotary International
P.O. Box 1415
Parramatta, NSW 2124
Tel. +61-2-8894-9800
Email: risppo@rotary.org

Great Britain and Ireland Office

Rotary Foundation of the United Kingdom
Kinwarton Road
Alcester
Warwickshire B49 6PB
England
Tel. +01789 765411
Email: rfuk@rotarygbi.org



Your Rotary Legacy

Doing Good in the World beyond your lifetime

Rotary's tomorrow depends on what we do today.

You can be an important part of the Foundation's next century of serving humanity by including a gift to Rotary's Endowment in your estate plan.

Your gift will be carefully stewarded to provide funding for the programs you know and love, year after year. The principal is never spent and available earnings are used to make a lasting difference in people's lives. A gift from your estate to the Endowment will provide ongoing financial support, just as your annual contributions do today.

Join the many Rotarians and friends who have made commitments to improving and enriching lives around the globe by creating your personal legacy with The Rotary Foundation.

How to include Rotary in your estate plan

One of the most popular ways to include Rotary in an estate plan is through a will or codicil. Whichever method works best for you, please remember to use the official legal name, **The Rotary Foundation of Rotary International**, unless one of the following names applies in the region where you live:

- ◆ The Rotary Foundation (Canada)
- ◆ Rotary Foundation (India)
- ◆ Public Interest Incorporated Foundation — Rotary Foundation Japan
- ◆ Rotary Foundation of the United Kingdom

Here are a few examples for your adviser to consider:

- ◆ For a general gift of a certain percentage or portion of your estate: "I give to The Rotary Foundation of Rotary International one-fourth of my estate."
- ◆ For a gift of a specific asset: "I give 500 shares of [name] stock to The Rotary Foundation of Rotary International."
- ◆ For a contingent bequest, which takes effect only when certain conditions are met: "In the event my spouse does not survive me, I give to The Rotary Foundation of Rotary International the remainder of my estate."
- ◆ For a residual bequest, which directs the disposition of all or a portion of whatever remains after all other required amounts are paid: "I give the rest, residue, and remainder of my estate to The Rotary Foundation of Rotary International."

As always, remember to consult independent tax and legal advisers before making any charitable gift.

How your legacy carries on

A gift to **Endowment-World Fund** allows the Trustees to direct support where it is most needed around the world. A gift to **Endowment-SHARE** allows your Rotary district to direct a portion of the spending along with a portion going to World Fund. You may also support one or more of the **areas of focus**. Current trustee policy is to direct undesignated gifts of \$10,000 or more to World Fund.

We may share your name as one of the growing number of Rotarians and friends who are providing future gifts to the Foundation, unless you request anonymity. Rest assured the details and amount of your commitment will always remain confidential.

Personalizing your fund

You can personalize your legacy with a separately identified fund that bears your name, your family's name, or the name of a loved one, and with larger gifts it may be possible to more-narrowly direct the use of the funds to specific programs or regions. The minimum amount to establish a named fund is \$25,000.

Let Rotary recognize you

The Rotary Foundation Trustees are pleased to share their gratitude and offer membership in special societies.



Legacy Society

Individuals and couples who have substantiated a future gift of \$1 million or more to the Endowment are listed in Rotary's annual report and are invited to exclusive Rotary International and Foundation events. **Legacy Society** members also receive special recognition items and all the benefits provided to Bequest Society members.

Bequest Society

Those who have made commitments for future gifts of \$10,000 to The Rotary Foundation are invited to join the **Bequest Society**. Each level of giving includes the benefits offered to Bequest Society members at the preceding levels.

- ◆ \$500,000 — Special seating and registration benefits at the Rotary International Convention
- ◆ \$250,000 — Posthumous induction into the Arch Klumph Society
- ◆ \$100,000 — Customized Rotary's Promise crystal
- ◆ \$50,000 — Separate named endowed funds directed to two areas of focus or districts
- ◆ \$25,000 — Rotary's Promise crystal and named endowed fund
- ◆ \$10,000 — Bequest Society pin and an exclusive art piece suitable for framing

Rotary is pleased to confer **Benefactor** status on those who have made commitments for future gifts to the Endowment in their estate plans or outright gifts of \$1,000 to the Endowment. Benefactors receive a badge suitable for electronic media, a certificate, and a special insignia to wear with a Rotary pin.

Clubs with 100-percent member support of the Endowment are eligible to request a **Rotary's Promise Club** electronic certificate. Qualifying support may be a commitment for a future gift to The Rotary Foundation in an estate plan or an outright gift of \$1,000 or more to the Endowment.

The
Rotary
Foundation



<https://web.giftillustrator.com/Calculator/Production/home.html?orgId=A0003111>

The Rotary Foundation



How to Include Rotary in Your Estate Plan

One of the most popular ways to include Rotary in an estate plan is through a will or codicil. Whichever method works best for you, please remember to use the official legal name “The Rotary Foundation of Rotary International” unless one of the following names applies in the region where you live:

- The Rotary Foundation (Canada)
- Rotary Foundation (India)
- Public Interest Incorporated Foundation — Rotary Foundation Japan
- Rotary Foundation of the United Kingdom

Here are a few examples for your adviser to consider:

- For a general gift of a certain percentage or portion of your estate: “I give to The Rotary Foundation of Rotary International one-fourth of my estate.”
- For a gift of a specific asset: “I give 500 shares of [name] stock to The Rotary Foundation of Rotary International.”
- For a contingent bequest, which takes effect only when certain conditions are met: “In the event my spouse does not survive me, I give to The Rotary Foundation of Rotary International the remainder of my estate.”
- For a residual bequest, which directs the disposition of all or a portion of whatever remains after all other required amounts are paid: “I give the rest, residue, and remainder of my estate to The Rotary Foundation of Rotary International.”

Remember to consult independent tax and legal advisers before making any charitable gift.



PLANNED GIVING

Gift & Estate Planning Program (GEPP)

Giving Guide for Donors

Not everyone has disposable assets to fund an outright gift of cash or securities to demonstrate their regard for Rotary. To expand giving opportunities, Rotary offers a variety of ways to structure a gift that can provide additional benefits to the donor while making it possible to support important Rotary activities.

In addition to giving through their estates, donors may structure a life income gift, which provides tax benefits and the potential for payments for life. Additionally, The Rotary Foundation operates a donor advised fund that allows individuals and groups to manage U.S. charitable dollars more effectively now and into the future.

Testamentary Gifts: Contributions That Don't Affect Today's Bottom Line

Perhaps the easiest, and most significant, way to support Rotary is to include a commitment in your estate plan. Individuals and couples can make provisions within a will or trust, name Rotary as the beneficiary of an insurance policy or retirement plan, and transfer ownership of a bank or investment account automatically after death. Rotary recognizes such generous planning with the following:

Benefactor	Individuals who have made Rotary's Endowment Fund a beneficiary in their estate plans or who have made an outright gift of \$1,000 or more to the Endowment Fund.
Bequest Society	Individuals and couples who structure a legacy by committing not less than \$10,000 in an estate plan to The Rotary Foundation.
Resources	<i>Your Rotary Legacy</i> brochure; Frequently Asked Questions Legacy Guide; www.rotary.org/plannedgiving .

We hope that every Rotarian establishes a personal legacy by making some type of provision for Rotary in their estate plan.

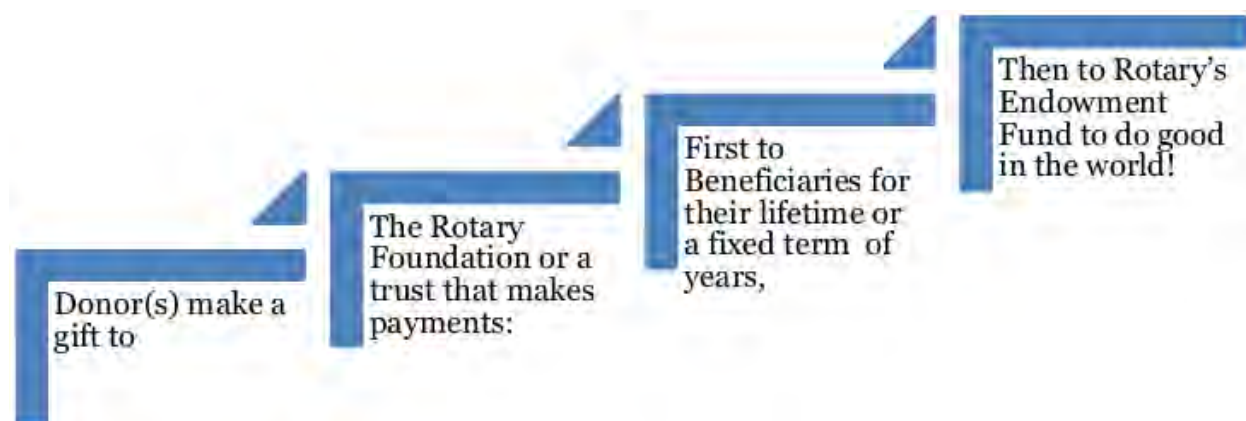
Life Insurance: Transform Protection into Progress

Sometimes the best gift is right under your nose. Often individuals purchase life insurance and come to realize later that they no longer need the potential benefit. You can easily transform that family and personal protection into good works and community support worldwide.

Beneficiary	Name The Rotary Foundation as the beneficiary of an existing life insurance policy, and you will receive Benefactor or Bequest Society recognition.
Term Life	Term life insurance policies are not assignable, but you may designate The Rotary Foundation as a beneficiary. No recognition is given until payment is made under the policy.
Transfer Ownership	Whole and universal life insurance policies may accrue cash value and are usually assignable. The donor of a whole or universal life insurance policy will receive Major Donor recognition at the time ownership is assigned to the Foundation and accepted by Rotary. Limitations apply.
Resources	Rotary Foundation Gift Acceptance Policy; www.rotary.org/plannedgiving .

Life Income Gift (U.S. only): Contributions That Can Increase Disposable Income

People are often surprised to learn that they can make a gift and obtain special benefits, such as a tax deduction, lifetime payments, payment rates higher than a CD or dividends, future financial security, and capital gains tax avoidance — all with one gift. Life income gifts come in several shapes and sizes to meet many donor needs, and all of them offer appropriate Major Donor and or Arch C. Klumph Society recognition.



Charitable Gift Annuities

Simple. Comforting. Give a gift of cash or publicly traded securities and get a contract from Rotary to pay you or a loved one a fixed amount each year regardless of fluctuations in the economy. You will receive a charitable tax receipt in the year of the gift and avoid immediate capital gains tax for gifts of appreciated securities. Make your gift and know you have supplemented your financial future.

Deferred Gift Annuity

Instead of taking your annuity payments immediately, defer the start date to allow Rotary to provide a higher payment rate. You can plan for retirement or other future life events and maximize your benefit with higher payment rates and tax benefits. Each case is unique so request a sample illustration and always speak with your financial adviser.

Idea

Be creative; set up an annuity that starts paying your loved one a fixed amount each year in their birthday month. They will love the extra fun-money and the fact that you are supporting Rotary while celebrating their birthday.

Pooled Income Fund

Your gift is pooled with contributions from other donors and invested. The income paid is based on the fair market value of the gift and the variable rate of return that the fund is producing. The fund's investment objective is to secure a reasonable current rate of return consistent with the preservation and long-term growth of principal. A gift to the Pooled Income Fund offers nice tax benefits and a hedge against inflation.

Charitable Trusts

Establishing an irrevocable charitable remainder trust (CRT) has additional costs, but offers similar benefits to an annuity — flexibility and a variety of options. A CRT can be funded with cash, real estate, publicly traded stock, closely held stock, and certain other assets. Payments are not backed by Rotary but instead by the trust assets alone, and the trust has the opportunity to increase with market performance. The trust pays the income beneficiaries at a rate of not less than five percent.

If The Rotary Foundation is named as the sole, irrevocable beneficiary of the remainder interest of a trust, Rotary can split the fees and act as trustee for the following CRT options:

A Charitable Remainder Annuity Trust, which provides fixed payments that are a percentage of the initial trust value, which is determined when the gift is made. Additions cannot be made to an annuity trust, nor can it be funded with real estate.

A Charitable Remainder Unitrust, which provides variable payments that are a fixed percentage of a fluctuating amount (the fair market value of the trust determined annually).

A Charitable Remainder Unitrust with a flip provision, which provides initial payments of only trust income. Then, after a certain date or event, the payments flip to a straight percentage payout. This option is ideal for retirement planning and gifts of real estate.

Limitations

Available in the U.S. (opportunities may vary by state). All life income gifts have a minimum beneficiary age of 50 and a minimum gift value: \$100,000 for trusts, \$10,000 for annuities, and \$5,000 for the Pooled Income Fund. All remainder amounts benefit The **Rotary Foundation's** Endowment Fund.

Resources

Planned giving officer and www.rotary.org/plannedgiving.

Charitable Lead Trust (U.S. only): Provide Support and Transfer to Heirs Tax Free

Charitable Lead Trust

Assets are placed into a trust that annually pays Rotary from the income and if necessary from trust assets; the assets are returned to the donor or **donor's designee** (usually heirs) at the end of the trust term. Major Donor recognition is awarded for the amount calculated to ultimately benefit Rotary. While Rotary does not act as trustee, we are happy to discuss the options for making a gift to the Foundation via trust.

Resources

www.rotary.org/plannedgiving.

Donor Advised Fund (U.S. only): Manage Charitable Contributions with Ease through Rotary

Donor Advised Fund (DAF)

A DAF is easier than having your own foundation. Open an account with \$10,000 or more and recommend grants to your favorite U.S.-based charities at your convenience. You decide how you want account funds invested and when to make grants to IRS-approved charities. Rotary provides professional asset management and takes care of all of the administrative details.

Contributions are irrevocable and U.S. tax deductible in the year they are made, allowing you to maximize your deductions in years when it would be most beneficial. With gifts of appreciated publicly traded securities, you will have no capital gains tax liability.

Rotary offers individual and legacy accounts for Rotarians and friends of Rotary, and group accounts for clubs, districts, and Rotary-affiliated

groups. Each type **makes an annual transfer to Rotary's Annual Fund.** Bequest Society recognition may be awarded to donors when they establish an individual and legacy account.

Resources

The Rotary Foundation Donor Advised Quick Guide; and www.rotary.org/plannedgiving.

IRA Charitable Rollover (U.S. only)

2016

In December, 2015, the United States Congress passed a law that permanently allows individuals 70 ½ years or older to transfer funds directly from an IRA to a qualified charity without increasing federal taxable income. Consult with your adviser to see if you could benefit.

Certain individuals who might not otherwise be able to use a charitable deduction can benefit by using IRA assets. If you are interested in making a Major Gift, this could be a great opportunity to use an asset that would otherwise be taxable.

Resources

www.rotary.org/plannedgiving

Before making any charitable gift we recommend that you consult with your personal legal, tax or financial advisor.

The Rotary Foundation - Planned Giving Team

1560 Sherman Avenue

Evanston, IL 60202

UNITED STATES

847-866-3100

847-556-2178

planned.giving@rotary.org

www.rotary.org/plannedgiving

Individual recognition

Rotary Foundation Sustaining Member

When you give \$100 or more per year to the Annual Fund.

Benefactor

When you include the [Endowment Fund](#) as a beneficiary in your estate plans or when you donate \$1,000 or more to the fund outright. Benefactors receive a certificate and insignia to wear with a Rotary or Paul Harris Fellow pin.

Paul Harris Fellow

When you give \$1,000 or more to the Annual Fund, PolioPlus, or an approved Foundation grant. To recognize someone else as a Paul Harris Fellow, you can give that amount in their name. Learn more about [Paul Harris Fellow recognition](#).

Multiple Paul Harris Fellow

When you give additional gifts of \$1,000 or more to the Annual Fund, PolioPlus, or an approved Foundation grant.

Paul Harris Society member

When you elect to contribute \$1,000 or more annually to the Annual Fund, PolioPlus, or an approved Foundation grant. Learn more about the [Paul Harris Society](#).

Bequest Society

When you make a commitment for future gifts of \$10,000 or more to The Rotary Foundation, you'll be invited to join the Bequest Society.

- \$10,000: Bequest Society pin and an exclusive art piece suitable for framing
- \$25,000: Rotary's Promise crystal and named endowed fund, plus all of the above
- \$50,000: Separate named endowed funds directed to two areas of focus or districts, plus all of the above
- \$100,000: Customized Rotary's Promise crystal, plus all of the above
- \$250,000: Posthumous induction into the Arch Klumph Society, plus all of the above
- \$500,000: Special seating and registration benefits at the Rotary International Convention, plus all of the above

Major Donor

When your cumulative donations reach \$10,000. Major Donors can choose to receive a crystal recognition piece and a Major Donor lapel pin or pendant. NOTE: Name recognition is not automatic and needs to be reported to [RI staff](#). Recognition items commemorate giving at these levels:

- Level 1: \$10,000 to \$24,999
- Level 2: \$25,000 to \$49,999
- Level 3: \$50,000 to \$99,999
- Level 4: \$100,000 to \$249,999

Arch Klumph Society

When your cumulative donations reach \$250,000. Recognition includes an induction ceremony and your picture and biography in the Arch Klumph Society interactive gallery at the Rotary International headquarters in Evanston, Illinois, USA. You also receive invitations to society events, along with membership pins and crystals that commemorate giving at the following levels. Learn more about the [Arch Klumph Society](#).

- Trustees Circle: \$250,000 to \$499,999
- Chair's Circle: \$500,000 to \$999,999
- Foundation Circle: \$1,000,000 to \$2,499,999
- Platinum Trustees Circle: \$2,500,000 to \$4,999,999
- Platinum Chair's Circle: \$5,000,000 to \$9,999,999
- Platinum Foundation Circle: \$10,000,000 and above

Legacy Society

When you promise a gift of \$1 million or more to the Endowment, you'll be listed in Rotary's annual report and invited to exclusive Rotary International and Foundation events. Legacy Society members also receive special recognition items and all the benefits provided to Bequest Society members.



Club recognition

100% Paul Harris Fellow Club

For clubs in which all dues-paying members are Paul Harris Fellows. This is a one-time recognition.

100% Paul Harris Society Club

For clubs in which every dues-paying member contributes a minimum of \$1,000 to the Annual Fund, PolioPlus, or global grants within a Rotary year

100% Foundation Giving Club

For clubs that achieve an average of \$100 in per capita giving and 100 percent participation, with every dues-paying member contributing at least \$25 to any or all of the following during the Rotary year: Annual Fund, PolioPlus Fund, approved global grants, or [Endowment Fund](#).

100% Rotary's Promise Club

For clubs in which every dues-paying member supports the Endowment. The commitment may be for a future gift to The Rotary Foundation in an estate plan or an outright gift of \$1,000 or more to the Endowment.

Every Rotarian, Every Year Club

For clubs that achieve a minimum Annual Fund contribution of \$100 per capita during the Rotary year, and every dues-paying member must personally contribute at least \$25 to the Annual Fund during the year.

Top Three Per Capita in Annual Fund Giving

For the three clubs in each district that give the most, per capita, to the Annual Fund. Clubs that give at least \$50 per capita are eligible



Naming opportunities

Special opportunities are available to create an endowment or make a directed gift in your name or the name of a loved one. Endowed gifts are invested in perpetuity, with part of their earnings spent on a designated program. Directed gifts are spent in their entirety, usually in the following Rotary year.

Endowed global grant fund

- \$500,000 or more: You can specify up to three of the following: the district sponsor, the area of focus, the general geographic region of the project, or the type of grant activity, such as a project or scholarship.
- \$250,000 or more: You may choose up to two of the options listed above
- \$150,000 or more: You may choose one grant activity type, such as a humanitarian project, scholarship, or vocational training team.

Named endowment

If you donate \$25,000 or more, you can direct the money to one of the following:

- Area of Focus: funds global grants in one area of focus
- World Fund: funds global grants in all areas of focus
- SHARE: supports the World Fund and provides district designated funds to your district
- Rotary Peace Centers: supports Rotary's partnership with leading universities around the world to train professionals in conflict resolution, peace studies, international relations, and related disciplines

Directed gift global grants

- \$150,000: A one-time gift that provides funding for global grants in up to two areas of focus of your choice or to a special initiative of the Foundation, such as WASH in Schools
- \$30,000: A one-time gift that provides your district with funds for one or more global grants in an area of focus of your choice
- \$15,000: A one-time gift that provides funding for a global grant in an area of focus of your choice without specifying the district that will sponsor the grant

Rotary Peace Centers endowment opportunities

- \$1.5 million: Endows a Rotary Peace fellow every year
- \$1 million: Endows a Rotary Peace fellow every two years
- \$1 million: Endows a visiting lecturer every year
- \$750,000: Endows a Rotary Peace fellow every three years
- \$500,000: Endows a Rotary Peace fellow every four years
- \$250,000: Endows one Rotary Peace certificate fellow every year
- \$100,000: Endows an annual seminar at a Rotary Peace Center
- \$25,000 and up: Provides general support

Rotary Peace Centers directed gifts

- \$75,000: Provides funding for a Rotary Peace Fellow to complete a two-year master's degree program
- \$75,000: Provides funding for up to 10 internships or research projects for peace fellows
- \$60,000: Provides funding for five fellows enrolled in the three-month professional development certificate program
- \$10,000: Provides general support

Rotary Peace Symposium directed gifts

- \$400,000-\$500,000: Underwrites the cost of the Peace Symposium
- \$50,000-\$100,000: Provides full funding for a donor-specified element of the peace symposium (speakers, Rotary Peace Fellow travel, etc.)
- \$10,000-\$25,000: Provides funding for a hosted reception connected to the Peace Symposium
- \$10,000 and up: Provides general support for the Peace Symposium

Entrepreneurial named gift for peace

- \$75,000-\$1 million: Funds new opportunities within Rotary's peace programs for global grants and the Rotary Peace Centers, such as workshops and retreats, and other initiatives.

A Tax-Saving Way to Help The Rotary Foundation

If you are 70½ years old or older, you can take advantage of a simple way to benefit The Rotary Foundation and receive tax benefits in return. You can give any amount up to \$100,000 per year from your IRA directly to a qualified charity such as ours without having to pay income taxes on the money. This popular gift option is commonly called the IRA charitable rollover, but you may also see it referred to as a qualified charitable distribution, or QCD for short.

Why Consider This Gift?

- Your gift will be put to use today, allowing you to see the difference your donation is making.
- You pay no income taxes on the gift. The transfer generates neither taxable income nor a tax deduction, so you benefit even if you do not itemize your deductions.
- If you are at least 72 years old and have not yet taken your required minimum distribution for the year, your gift can satisfy all or part of that requirement.
- Since the gift doesn't count as income, it can reduce your annual income level. This may help lower your Medicare premiums and decrease the amount of Social Security that is subject to tax.

[Get the letters needed in order to make a transfer directly from your IRA.](#)

Frequently Asked Questions

Q. I've already named The Rotary Foundation as the beneficiary of my IRA. What are the benefits if I make a gift now instead of after my lifetime?

A. By making a gift this year of up to \$100,000 from your IRA, you can see your philanthropic dollars at work. You are jump-starting the legacy you would like to leave and giving yourself the joy of watching your philanthropy take shape. Moreover, you can fulfill any outstanding pledge you may have made by transferring that amount from your IRA as long as it is \$100,000 or less for the year.

Q. I'm turning age 70½ in a few months. Can I make this gift now?

A. No. The legislation requires you to reach age 70½ by the date you make the gift.

Q. I have several retirement accounts—some are pensions and some are IRAs. Does it matter which retirement account I use?

A. Yes. Direct gifts to a qualified charity can be made only from an IRA. Under certain circumstances, however, you may be able to roll assets from a pension, profit sharing, 401(k) or 403(b) plan into an IRA and then make the transfer from the IRA directly to The Rotary Foundation. To determine if a rollover to an IRA is available for your plan, speak with your plan administrator.

Q. Can my gift be used as my required minimum distribution under the law?

A. Yes, absolutely. If you are at least 72 years old and have not yet taken your required minimum distribution, your gift can satisfy all or part of that requirement of any amount, up to \$100,000 per year. Contact your IRA custodian to complete the gift.

Q. When do I need to make my gift?

A. We must receive your gift by Dec. 31 for your donation to qualify this year. If you have check-writing privileges on your IRA account, please mail your check by Dec. 18 in order to give us time to process your gift before the end of the year.

Q. Do I need to give my entire IRA to be eligible for the tax benefits?

A. No. You can give any amount under this provision, as long as it is \$100,000 or less per year. If your IRA is valued at more than \$100,000, you can transfer a portion of it to fund a charitable gift.

Q. I have two charities I want to support. Can I give \$100,000 from my IRA to each?


A. No. Under the law, you can give a maximum of \$100,000. For example, you can give each organization \$50,000 this year or any other combination that totals \$100,000 or less. Any amount of more than \$100,000 in one year must be reported as taxable income.

Q. My spouse and I would like to give more than \$100,000. How can we do that?

A. If you have a spouse (as defined by the IRS) who is 70½ or older and has an IRA, he or she can also give up to \$100,000 from his or her IRA.



EVENT PLANNING GUIDE



Hosting or participating in an event is an excellent way to raise your club's profile, and Rotary's, in your community. Community events also offer an opportunity to raise awareness, establish relationships, inspire action, and highlight the progress Rotary has made in your area. It can start conversations among local leaders and influencers and get them involved in Rotary.


This guide, which includes ideas to get you started, a planning checklist, and a list of resources, will help you use events effectively.



1

DECIDE WHAT THE EVENT SHOULD ACCOMPLISH

Holding an event can be the perfect strategy for meeting club goals.

- + Do you want to raise awareness of Rotary in your community?
 - + Does your club want to attract new members?
 - + Do you need to raise funds?
 - + Do you want to position your club's members as resources and experts in the community?
- 

2

CHOOSE THE TYPE OF EVENT THAT'S BEST FOR ACHIEVING YOUR GOALS

KEY

EASY

MEDIUM

COMPLEX

IDEAS FOR BUILDING AWARENESS OF ROTARY

Be an exhibitor at a local event: Reserve a booth or table at a farmers' market, block party, convention, etc. Find volunteers to staff the booth and give out materials about Rotary.

Sponsor a major event in town: Perhaps an annual parade in your community can become the Rotary Club of [Your Town] Parade. Or start an annual run/walk under your club's name.

Hold a one-day Rotary festival: Feature local musicians and artists, food from local restaurants, and booths representing local businesses. Give the festival a name — Main Street Rotary Club of [Your Town] Fest, for example — and have club members there throughout the day to chat with attendees about what Rotary does and how your club works in the community. Collect email addresses and phone numbers of attendees to use for recruitment. If you can make the festival an annual event, it will become a reliable tool for generating interest and new members.



IDEAS FOR ATTRACTING MEMBERS

Hold a membership day: Have each member invite someone who has shown an interest in Rotary. Make sure your program has both a social and an educational component. For example, schedule a meet-and-greet hour with refreshments, then have a notable speaker discuss a topic of interest to the community. Welcome your guests by introducing your club and several members. Follow up by telling guests the steps they can take to get involved or to join.



Give a presentation in the community: Attend a meeting or event of another association or organization and give a presentation about Rotary and your club. Be sure to bring membership and club materials for attendees. Invite interested community members to your next meeting.



Co-host an event with another organization: Cross-promotion is an effective way to increase membership. Work with another organization from your community to host an event that gives members of both groups a chance to network and learn how to get involved. As an incentive, offer a reduced first-year membership fee for the other organization's members if they join your club.



IDEAS FOR FUNDRAISING

Host an artisan market: Invite local artists to sell their work, paying a fee for space, then donate the proceeds to The Rotary Foundation. Such a market can promote your club's community and international projects and encourage attendees to contribute to the Foundation themselves. Use your resources and connections to ensure that your event meets high standards. Invite local chefs, brewers, or bartenders to serve samples of their food and beverages to draw visitors.



Pair a fundraising event with a silent auction: Sell tickets to a full-service event that includes food and beverages, dancing, and a compelling speaker with a connection to Rotary's causes. Proceeds can go to The Rotary Foundation or a club project. Adding a silent auction will boost your fundraising. Gather items of value from corporations and community partners, as well as offering professional services by club members.



Hold a thank-a-thon: Gather club members for a session of writing thank-you notes to your club's donors from the past few years. (Donations are not limited to funds but can include space, supplies, food, etc.) In addition to expressing your appreciation, this gesture will keep your club in the minds of donors and partners and make it easier to solicit future donations.



IDEAS FOR ENGAGING THE COMMUNITY

Invite speakers to your club: Host representatives of local companies, professionals, and community activists and leaders. Having them discuss their area of expertise with your members will raise your club's profile among other community influencers and could lead to long-term partnerships. Also, notable speakers might attract new members.



Plan a project related to one of Rotary's areas of focus: For example, sponsor a food, clothing, or book drive; host a health and wellness fair; or fix up a community center or park. Service is at Rotary's core, so a service project highlights our values and the good work that we do.



Host a panel event: Panel discussions can showcase Rotary as a key influencer. Invite leaders to participate in a discussion about locally important issues. Speakers could include representatives from local organizations, academic or professional experts, politicians and civic leaders, and Rotarians. Tips for success: Include an interactive segment, and invite people who have a connection to the topic to have a booth or table at the event so that community members can get more information and network with them.



3

ASSESS YOUR RESOURCES

Once you've chosen the type of event you want to host, assess the resources available to carry it out. Consider time, money, materials, and people. Here's an example of a timeline and checklist for planning an event that's open to the community.

TIME FRAME	TASKS
24-18 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Identify the event's goals<input type="checkbox"/> Create an event plan that covers topic, audience, speakers, sponsors, promotional plan, venue, risk management<input type="checkbox"/> Build a team and assign roles<input type="checkbox"/> Contract with the event venue<input type="checkbox"/> Develop a budget<input type="checkbox"/> Review possible contingencies (e.g., for outdoor events, develop a plan in case of inclement weather)<input type="checkbox"/> Review insurance coverage for the event and contact your insurance provider<input type="checkbox"/> Get tax and legal advice; hosting exhibits, sponsoring events, or accepting sponsorships may have tax and legal consequences for your club<input type="checkbox"/> Develop a request for proposal to get vendor bids
18-12 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Confirm speakers and rehearsal times<input type="checkbox"/> Find sponsors<input type="checkbox"/> Find exhibitors<input type="checkbox"/> Get vendor bids (for meeting and event services, graphics, printing, audiovisuals, catering, music, photography, security, etc.)<input type="checkbox"/> Analyze the bids and select service providers<input type="checkbox"/> Negotiate contracts, including payment terms and service delivery<input type="checkbox"/> Set deposit due dates<input type="checkbox"/> Develop a registration system; include a question about dietary restrictions if applicable<input type="checkbox"/> Obtain public performance licensing rights for music, etc.<input type="checkbox"/> Confirm entertainment and any rehearsal or sound check times

TIME FRAME	TASKS
18-12 weeks before (continued)	<input type="checkbox"/> Confirm sponsors and exhibitors <input type="checkbox"/> Decide how and where you will promote your event <input type="checkbox"/> Inventory marketing materials: decide if any new ones are needed <input type="checkbox"/> Design promotional items: <ul style="list-style-type: none"> - Event sign-up page - Event posters - Fliers - Social media graphics - Email campaign - Videos - Other advertising materials - Materials for a Rotary booth at the event (banners, branded tablecloth, etc.) - Signs for the event space (photos, backdrop, banners, etc.)
12-8 weeks before	<input type="checkbox"/> Send invitations <input type="checkbox"/> Deliver invitations and promotional materials to speakers and partners to distribute to their networks <input type="checkbox"/> Add information about the event on your club's website; explore other sites for promotion <input type="checkbox"/> Deliver promotional materials to others in your network <input type="checkbox"/> Draft a floor plan (include seating, registration area, attendee flow, exhibits, and food and beverage areas) <input type="checkbox"/> Draft a detailed schedule for the event, including setup, rehearsals, breaks, and run of show <input type="checkbox"/> Define volunteer assignments; note any special skills required
8-6 weeks before	<input type="checkbox"/> Send email reminder to event invite list; suggested topics: <ul style="list-style-type: none"> - Registration reminder - Latest program developments - Logistic information - Share with a friend <input type="checkbox"/> Start a phone campaign to key audience targets <input type="checkbox"/> Continue to distribute promotional materials <input type="checkbox"/> Recruit volunteers for specific assignments



TIME FRAME	TASKS
6-4 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Send email reminder to event invite list; suggested topics:<ul style="list-style-type: none">- Registration reminder- Latest program developments- Logistic information- Share with a friend<input type="checkbox"/> Get speakers' presentations<input type="checkbox"/> Develop the presentation on Rotary and your club<input type="checkbox"/> Continue promoting the event<input type="checkbox"/> Select menus, if applicable<input type="checkbox"/> Train volunteers<input type="checkbox"/> Refine the floor plan<input type="checkbox"/> Refine the detailed schedule<input type="checkbox"/> Make a delivery and storage plan for event materials (e.g., printed materials, sponsor items, badges, displays, etc.)<input type="checkbox"/> Open event registration
2 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Send email reminder to event invite list; suggested topics:<ul style="list-style-type: none">- Registration reminder- Latest program developments- Logistic information- Share with a friend<input type="checkbox"/> Finalize floor plan<input type="checkbox"/> Finalize the detailed schedule<input type="checkbox"/> Develop a detailed list of desired photos for the photographer<input type="checkbox"/> Reconfirm all speakers, vendors, and logistics<input type="checkbox"/> Give final floor plan and the detailed schedule to the event venue and key stakeholders





TIME FRAME	TASKS
1 week before	<ul style="list-style-type: none"><input type="checkbox"/> Send email reminder to registered attendees<input type="checkbox"/> Rehearse the program with speakers<input type="checkbox"/> Determine last-minute vendor needs<input type="checkbox"/> Prepare goody bags, handouts, etc.<input type="checkbox"/> Contact media about the event<input type="checkbox"/> Provide guarantees to the event venue<input type="checkbox"/> Hold final meeting of planning committee with vendors to review all arrangements and timing
2 days before	<ul style="list-style-type: none"><input type="checkbox"/> Send final email reminder to presenters and attendees<input type="checkbox"/> Continue to follow up with media contacts<input type="checkbox"/> Hold a final meeting with venue personnel to review the detailed schedule<input type="checkbox"/> Deliver all materials to the venue
Event day	<ul style="list-style-type: none"><input type="checkbox"/> Set up signs, tables, program materials, etc.<input type="checkbox"/> Do a final review and walk-through of the event site<input type="checkbox"/> Perform audiovisual checks<input type="checkbox"/> Greet vendors and speakers<input type="checkbox"/> Assign someone to greet media representatives and introduce them to speakers and partners<input type="checkbox"/> Identify key people for photographer<input type="checkbox"/> Collect contact information from walk-in attendees for follow-up

4

BUILD ON YOUR EVENT'S SUCCESS

To maximize your event's long-term impact and make it easier to hold future events:



Send thank-you notes: Be sure to thank speakers, event partners, attendees, and volunteers.



Stay connected: Following up to say thank you is also a great opportunity to solicit opinions on the event. And remember to send periodic updates to those who expressed interest in Rotary, your club, or a project.



Pursue event coverage: Media can't always attend an event, so send materials about it afterward. Include photos and videos that highlight noteworthy speakers and attendees who are of interest to that media outlet. Don't forget that social media can be effective in amplifying event coverage, so post highlights of the event and any media coverage it received.



Tell us how it went: Email a summary of your event to pr@rotary.org. You can also share your event's success by visiting www.rotary.org/rotarystory and posting images or video. Add [#rotarystory](https://www.instagram.com/rotarystory) to a Facebook, Instagram, or Twitter post about your event. Spreading the word about your event will inspire Rotarians in other communities. Together, we can raise awareness of Rotary.



EVENT RESOURCES

A range of handy event resources are available on the **Brand Center**, **Rotary Shop**, and **My Rotary**:

OFFICIAL LOGOS



CLUB BROCHURE TEMPLATE



OTHER PROMOTIONAL RESOURCES:

- + Prospective member brochure
- + Discover Rotary presentation

ROTARY AND AREAS OF FOCUS ROLL-UP BANNERS



ADDITIONAL RESOURCES ON THE BRAND CENTER:

- + Newsletter, presentation, and letterhead templates
- + Thank-you card
- + Event promotion examples listed in the brand guidelines (posters, cards, digital assets)

? If you need help getting started, or get stuck planning, we're here to assist. Email pr@rotary.org.

APPENDIX A: USING VR AT A CLUB EVENT

Virtual reality, or VR, provides a 360-degree simulation of a world that may be different from your own. You can see how a person lives and experience their world for yourself without leaving home.

VR conveys the importance of our work in a way that words simply can't. This powerful experience may motivate Rotarians and friends of Rotary to join our effort and invest their time, money, and energy.

Rotary believes in the future of VR as a public awareness, membership, and philanthropy tool. We've produced a series of VR films, with more in production, that highlight our work as people of action.

This guide provides in-depth information about how you can incorporate VR into your next club event.

EQUIPMENT NEEDS

You'll need three pieces of technology to experience VR:

- 1. Smartphones with the Rotary VR app downloaded.** Rotary's VR films are available on the Rotary VR app. Download this free app from the Apple App Store or Google Play onto an iPhone or Android device.
- 2. Noise-canceling headphones.** Hearing the film is just as important as viewing it. While basic earbuds can be used, noise-canceling headphones help diminish external sounds that can interfere with the viewing experience.
- 3. VR viewing device.** Several types of VR viewing devices are available at a variety of prices. Rotary doesn't recommend a particular device, but we suggest you choose one that you're comfortable using and is within your budget. Visit your local electronics store to find one that's right for you.

Have at least two or three smartphones, phone chargers, noise canceling headphones, and VR viewing devices available at your event. This will allow multiple people to experience VR at the same time.

You'll also need antibacterial wipes or spray to clean the equipment after each use to minimize the spread of germs.





ROOM SETUP

Dedicate a small area to VR viewing. This area should be semiprivate, where viewers can experience VR without feeling self-conscious.

Place swivel chairs in your viewing area. VR is a 360-degree immersive experience, so it's important that viewers can rotate their bodies freely and safely while sitting. Have as many swivel chairs available as you do VR viewing devices.

Set up a check-in table. Keep your event organized by having a central check-in location. Add a branded table skirt to make it easy for viewers to identify your club and the VR experience. Have a sign-up sheet and safety disclaimers available. Place the swivel chairs behind the check-in table to keep the area organized and avoid overcrowding. If you have the space, establish a waiting area so those viewing VR can do so without interruption.



PROMOTE YOUR EVENT

Include the VR experience in your marketing messages. Include this innovative, immersive viewing experience in all event promotions — on fliers, in direct-mail pieces, and on social media.

Use branded banners. Depending on the type of event you're having, place banners around the location to attract viewers. These banners can be branded with your club's information and the Rotary logo, or they can be specially made to promote the VR experience. You can also place the banners around your viewing area to draw guests' attention.

Have club resources on hand. Use VR to start a discussion with viewers on how they can participate in your club's activities. Have club resources available to guide viewers on getting involved.



PRACTICE

Before your event, understand the technology and be comfortable using it. Learn how the VR Rotary app, the VR viewing device, and noise-canceling headphones work, individually and together.

Host a training session. Each volunteer should completely understand the technology, from how it works to what to do if problems arise. Create potential scenarios — the viewing device won't connect to the smartphone, there is no sound, the app won't load — and how to solve them. Provide the volunteers with talking points so everyone is communicating the same message.

Create a pitch. Before your event, determine your goal.

- Do you want the viewer to volunteer, donate, or get involved with your club?
- If you are raising public awareness, what do you want the public to know?

Based on your answers, prepare a 30-second pitch to deliver before and after a viewer watches the film. Start by telling them what they will watch and why it's important. Afterward, ask them about their experience. Discuss what they saw and how they can get involved. Remember to incorporate your goal.

Each event volunteer should practice this pitch so it's natural and authentic.



PROJECT TIMELINE

As part of planning, assess the resources you have available to hold the event. Consider time, budget, materials, and staff to support the event properly. Below is a sample event timeline.

	TIME FRAME	TASKS
<input type="checkbox"/>	18-12 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Create an event plan that includes the goal, audience, promotional plan, venue, and budget<input type="checkbox"/> Purchase VR technology<input type="checkbox"/> Book a location<input type="checkbox"/> Build the event team and assign roles<input type="checkbox"/> Solicit bids from vendors (graphics, printing, music, photography, etc.)<input type="checkbox"/> Create a distribution list for promotional materials<input type="checkbox"/> Take inventory of current marketing materials for reuse and determine new items that need to be created<input type="checkbox"/> Begin designing your promotional items<ul style="list-style-type: none">- Event poster- Flier- Social media posts- Email campaigns- Pull-up banners and other signs for the event space- Branded table skirt- Any related materials
<input type="checkbox"/>	12-8 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Begin promoting the event<input type="checkbox"/> Post your event listing on your club's website and social media pages
<input type="checkbox"/>	8-6 weeks before	<ul style="list-style-type: none"><input type="checkbox"/> Email a reminder to invitees<input type="checkbox"/> Start a phone campaign to key audience targets<input type="checkbox"/> Continue to distribute promotional materials

	TIME FRAME	TASKS
<input type="checkbox"/>	6-4 weeks before	<input type="checkbox"/> Email a reminder <input type="checkbox"/> Develop your presentation and pitch for the event <input type="checkbox"/> Continue promoting the event <input type="checkbox"/> Plan a training session for volunteers to learn how to use the VR technology - Draft talking points and scripts for volunteers, including a 30-second pitch
<input type="checkbox"/>	2 weeks before	<input type="checkbox"/> Email a reminder <input type="checkbox"/> Develop a behind-the-scenes schedule and a checklist of tasks for the event day <input type="checkbox"/> Confirm all volunteers, vendors, and event logistics
<input type="checkbox"/>	1 week before	<input type="checkbox"/> Host training session for volunteers
<input type="checkbox"/>	2 days before	<input type="checkbox"/> Send one last email reminder
	Event day	<input type="checkbox"/> Set up signs, a check-in table, swivel chairs, and related items <input type="checkbox"/> Collect attendees' contact information for follow-ups <input type="checkbox"/> Take photos during the event - Have photo releases for viewers to sign so you can share event photos online or in club marketing materials
	After the event	<input type="checkbox"/> Post event photos to social media and your club's website <input type="checkbox"/> Follow up with attendees by phone or email to stay engaged with them



YOU'VE HELD A SUCCESSFUL EVENT

Congratulations! Your event was a success. To maximize the long-term impact and lay the foundation for future successful events:

Keep in touch. Follow up with those who viewed the film. Ask for their feedback. Stay engaged with them to cultivate long-term relationships as a donor, potential member, or volunteer.

Share your success. Post a recap of the event on your club's website. Talk about it with your neighbors. Share images on social media.

Tell us how it went. Include #RotaryVR on your social media posts. We can help share your event with the world and inspire others too.



2018-19 Benefactor Recognition by Club President or designee

Rotary is grateful to the thousands of devoted friends, leaders, and problem solvers whose generosity provides perpetual support that enables The Foundation to do good in the world beyond their lifetimes.

The Trustees encourage each Club President to make a brief presentation at a meeting or event to thank new Benefactors. **In addition to expressing gratitude for the donor's generosity, this** public recognition promotes awareness of The Rotary Foundation Endowment and inspires others to consider how they can change the world through Rotary. Recognition items include a certificate and Benefactor insignia to be worn with a Paul Harris Fellow, Multiple Paul Harris Fellow, or Rotary membership pin.

Prior to making any announcement or presentation, please verify with donors that they are comfortable with a public presentation.

Suggested Presentation Remarks

Invite the donor/s to the front.

On behalf of The Rotary Foundation Trustees, I would like to recognize First and last name/s_____ for strengthening the future impact of our organization.

This certificate and insignia is a testament to your **generous support of Rotary's** Endowment, which will provide generations of Rotarians with the resources they need to improve lives in communities around the world for the next century and beyond.

Fellow Rotarians, please join me in thanking the newest Benefactor/s of The Rotary Foundation with a round of applause.



2018-19 Bequest Society Recognition by a Club President or designee

Rotary is grateful to the thousands of devoted friends, leaders, and problem solvers whose generosity provides perpetual support that enables The Foundation to do good in the world beyond their lifetimes.

The Trustees encourage each Club President to make a brief presentation at a meeting or event **to thank new Bequest Society members. In addition to expressing gratitude for the donor's** generosity, this public recognition promotes awareness of The Rotary Foundation Endowment and inspires others to consider how they can change the world through Rotary. See Rotary.org/legacy for additional resources.

Bequest Society recognition items include a crystal, a pin, and a letter from the Trustee Chair, all of which have been mailed directly to the donor. Prior to making any announcement or presentation, please verify with donors that they are comfortable with a public presentation.

Suggested Presentation Remarks

Invite the donor/s to the front.

As Club President, I am honored to share that First and last name/s has/have generously provided for a future gift to The Rotary Foundation of Rotary International. This wonderful commitment ensures that future generations of Rotarians will have the resources they need to design and implement sustainable projects year after year.

With this crystal and pin/s, the Rotary Foundation trustees are pleased to welcome you to the Bequest Society, a group of Rotarians dedicated to the future impact of our organization. By wearing this pin, Rotarians and friends will know that you have a passion for positive change and are committed to making the world a better place over the next century and beyond.

Just as all of our annual gifts to The Rotary Foundation help people around the globe live better lives today, your planned gift to the Endowment will nurture your favorite Rotary causes forever.

Fellow Rotarians, please join me in thanking the newest member/s of The Rotary **Foundation's Bequest Society** with a round of applause. His/her/their Rotary legacy will Be the Inspiration to our friends and neighbors, strengthening our 100-year tradition of improving lives in communities worldwide.

Dear Club President,

There are things you can do to help promote additional gifts to the Endowment. Please look at **the resources at rotary.org/legacy and don't forget to thank your Bequest Society members and** Foundation donors whenever you have the opportunity, spouses too!

Kind regards,

Your Planned Giving Team

Plannedgiving@rotary.org

[Rotary.org/legacy](https://rotary.org/legacy)

Charitable Remainder Trusts

The Rotary Foundation as Trustee
BNY Mellon as Custodian Bank

The Rotary Foundation will act as trustee under certain circumstances for a Charitable Remainder Trust (including a standard, “flip,” annuity or net-income unitrust). These trusts are designed to provide lifetime payments to one or two beneficiaries and then ongoing support to Foundation projects around the world through Rotary’s Endowment.

Overview

Payment Rates	Generally between 5% and 7%
Minimum Age of Income Beneficiary	50
Sole Remainder Beneficiary	The Rotary Foundation
Minimum Initial Contribution	\$100,000
Minimum for Later Additions	\$10,000
Funding Options	Cash (check or wire transfer) Publicly traded securities Mutual fund shares Real estate Non-publicly traded stock

Tax Deductibility

You may receive a charitable tax deduction for a portion of the amount contributed to the trust. For tax and accounting purposes this is the amount reported to clubs and districts.

Donor Recognition

The full fair market value of your gift will count toward your Major Donor and/or Arch C. Klumph Society cumulative giving total.

Annual Fees Paid from Trust Assets

Federal Tax Return Filing Fees	\$400
Investment Advisory and Administration*	30 basis points (0.30%)
Estimated Investment Expense Ratio**	<u>18 basis points (0.18%)</u>
Total fees based on the trust value	48 basis points (0.48%)

Example: \$100,000 x 0.48% = \$480

* Rotary pays half of the total fee of 60 basis points (0.60%).

**The expense ratio is the fee charged by the underlying investment funds.

Please note: Rotary does not pay your legal or other professional fees that may be incurred in connection with establishing a trust. All gifts are subject to review prior to acceptance by Rotary.

Charitable Remainder Trusts

The Rotary Foundation as Trustee
BNY Mellon as Custodian Bank

Investment Performance Objectives

Over a three- to five-year period, the rate of return earned by the Charitable Remainder Trust should approximate the annualized total return of the following indices:

70% MSCI ACWI IMI (equities)
30% Barclays U.S. 1-5 Year Government/Credit Index

For additional detail about the current composition of the Charitable Remainder Trust portfolio, please contact the Planned Giving Team.

Historical CRT Investment Performance

as of 31 December 2018

	One Year	Three Years Annualized	Five Years Annualized	10 Years Annualized
Rotary CRTs	-5.5%	5.6%	4.1%	8.2%
Blended Benchmark	-6.6%	5.1%	3.4%	7.6%

Investments and allocations are subject to change.

The one-year, three-year, five-year, and ten-year returns for Rotary CRTs represent a composite return of all trusts in existence over that time period. For historical information about prior performance objectives, please contact the Planned Giving Team.

Contact Information

Karena J. Bierman, J.D. , Director of Gift Planning	(847) 866-4458	karena.bierman@rotary.org
Peter Doetschman , Senior Planned Giving Officer	(847) 866-3833	peter.doetschman@rotary.org
Rebecca Tanaka , Planned Giving Officer	(847) 866-3166	rebecca.tanaka@rotary.org
Erin Groble, CFRE , Planned Giving Officer	(847) 424-5376	erin.groble@rotary.org
Josh Olewiler , Planned Giving Officer	(847) 866-3324	josh.olewiler@rotary.org
Planned Giving Fax:	(847) 556-2178	planned.giving@rotary.org

Rotary International 1560 Sherman Avenue, Evanston, IL 60201

www.rotary.org/plannedgiving



DONOR ADVISED FUND

PROGRAM CIRCULAR

An Overview, Rules and Regulations
of Rotary's Donor Advised Fund

Updated 1 January 2018

Welcome to Rotary's Donor Advised Fund. Please read this Program Circular carefully. It describes the Donor Advised Fund program in detail and sets out the policies, procedures, rules, and regulations that apply to Donor Advised Fund accounts. All activities of the Donor Advised Fund and donor participation in the program are subject to the terms and conditions of this Program Circular. Rotary reserves the right to modify the program and Program Circular at any time.

The Rotary Foundation Donor Advised Fund is currently structured for a U.S. audience and all figures are in U.S. dollars. If you are not a U.S. citizen or your Rotary-affiliated group is not located in the U.S., please contact The Rotary Foundation before applying for an account.

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DONOR ADVISED FUND

The Donor Advised Fund is a separately held fund of The Rotary Foundation (“TRF”), a public charity under the U.S. Internal Revenue Code. For more information about TRF please visit www.rotary.org.

TRF Donor Advised Fund allows individuals and Rotary-affiliated groups to make tax-deductible contributions and then recommend how and when the funds are distributed to benefit U.S.-based charities.* Account assets are invested, potentially increasing the charitable dollars available for distribution.

IMPORTANT FEATURES OF TRF DONOR ADVISED FUND

- All contributions are irrevocable. Assets in Donor Advised Fund accounts are property of TRF and can only be used for charitable purposes.
- A distribution from an account can be made to an IRS-approved public charity. Distributions cannot be made to individuals or for scholarships earmarked for an individual that the donors have selected.
- Administrative and investment management fees currently total up to 1% annually and are subject to change.
- In July, each Individual Account transfers \$250 and each Group Account transfers 1% of the value of the account to TRF’s **Annual Fund to support TRF’s** humanitarian work.
- In March, each Legacy Account transfers a minimum of 1% or \$1,000, whichever is greater, to TRF’s Annual Fund.
- All contributions and distribution recommendations are subject to review and approval of TRF and its Trustees.
- Investments may gain or lose value.
- When you submit a TRF Donor Advised Fund account you are attesting that you have read this Program Circular and agree to the terms and conditions described herein.
- No account may be opened without completing and signing a written application.

* The deductibility of a gift may depend on whether you itemize deductions and your individual circumstances. This Program Circular is not intended to provide legal or tax advice. Please consult your financial or tax advisor to determine the tax consequences of giving to the Donor Advised Fund. Tax deductions discussed herein refer specifically to U.S. federal taxes.

TYPES OF ACCOUNTS

Individual

Individual accounts offer many of the benefits of a family foundation without the burdens of administering one. You and your spouse or partner fund the account with tax deductible contributions, advise how you want the account assets invested, and recommend how and when TRF makes distributions from the account.

After your lifetime, half of the amount left in the account (or more) will go to TRF's Endowment. If no designation is selected, **the default designation to TRF's** Endowment is World Fund. If the balance of the account is \$150,000 or more before the transfer to the Endowment, you may name your child(ren) as successor(s) to the balance of the account during their lifetimes, or you may elect to transfer the balance to a Legacy Account. If the balance is less than \$150,000, the portion that is not transferred to the Endowment may be distributed to charities you select.

Group

Group accounts allow Rotary clubs, districts and other Rotary-affiliated groups to accept tax-deductible contributions without setting up their own 501(c)(3) organization. Your group names at least two and as many as four individuals to act as account advisors to make distribution and investment recommendations.

Group Accounts are intended to last in perpetuity.

Legacy

Legacy accounts provide fixed annual distributions to TRF's **Annual Fund** plus one additional charity and are intended to last in perpetuity. You and your spouse or partner may fund the account with tax deductible contributions during your lifetime or through your estate plan. You may also create a Legacy account as a successor to 50% of an Individual Donor Advised Fund.

Each year the account will make distributions totaling at least 4.25% of the value of the account, continuing after your lifetimes, as long as the account balance is greater than \$30,000.

ESTABLISHING AN ACCOUNT

Open an account by completing an application and making an irrevocable contribution of at least \$10,000 for an Individual or Group Account, or at least \$75,000 for a Legacy Account.

You will have up to 30 days to fund the account by check, wire transfer or transfer of securities, **but not a cashier's check or money order**. Please notify TRF if the account is to be funded on a testamentary basis.

You will have the opportunity to name the account. Typically, accounts are named for the Group or Individual Account advisor(s) or in honor of a friend or family member. The account name will appear on all distribution checks unless you request a distribution be made anonymously.

Eligible Parties Individual and Legacy accounts: Individuals, couples, and trusts are all eligible to be Individual and Legacy account advisors. Additional documentation may be required for individuals residing outside the U.S.

Individual and Legacy accounts are limited to one account advisor *and* his or her spouse/partner. Both individuals are considered to be joint account advisors and are qualified to make distribution and investment recommendations.

Group accounts: Members of Rotary-affiliated groups such as clubs, districts, fellowships and Rotarian Action Groups are eligible Group Account advisors. Individuals, couples and trusts are eligible as well.

You may add or remove account advisors at any time by completing a request form that is signed by all account advisors.

At all times there must be at least two, but no more than four, Group account advisors. Corporations and other legal entities may not be Group account advisors. Additional documentation may be required for individuals residing outside the U.S.

Successors Individual accounts: As detailed in *Succession Options for Individual accounts*, children of the original account advisor(s) may be designated as successors if the account balance is at least \$150,000 at the death of the last account advisor. Alternatively, you may arrange to have the balance of at least \$75,000 transferred to a Legacy account.

Group and Legacy accounts are intended to continue in perpetuity and therefore cannot designate a successor.

Account advisors for any type of account must be at least 18 years old.

SUCCESSION OPTIONS FOR INDIVIDUAL ACCOUNTS

Upon the death of the second account advisor, 50% of the balance of the account, or a higher percentage that you recommend, will be transferred to TRF's Endowment.

For accounts less than \$150,000 as of the death of the surviving account advisor, after any testamentary contributions have been added to the account, you may recommend that the remainder (after the transfer to the Endowment) be distributed to any approved charitable organizations. If you do not name any charitable beneficiaries, the balance will be transferred to the Endowment.

For accounts of \$150,000 or more, as of the death of the second account advisor, after any testamentary contributions have been added to the account, you may 1) name one or more of your children to succeed you as account advisor(s) as to the remaining balance in the account after the transfer to the Endowment or 2) use the balance to establish a Legacy Account.

Successor children will have all of the privileges of an account advisor to make distribution and investment recommendations and recommend charitable beneficiaries. The designated successor must provide TRF with written notification and proof of the last account advisor's death. If the successor is a minor, TRF may require that a legal guardian make distribution recommendations.

Successor children will have the opportunity to name any successors if the balance of the account is \$150,000 or more. Upon the death of the last designated successor, 50% of the balance of the account, or a higher percentage that the account advisor(s) have recommended, will be transferred to TRF's Endowment. The remaining balance can be distributed to other approved charitable organizations recommended by the successors. If no charitable beneficiaries are named, the balance will be transferred to **Rotary's** Endowment.

If No Successor or Beneficiary is Named

If you have not named a successor or recommended any charitable beneficiaries, the account balance will be transferred to the Endowment.

SUCCESSION OPTIONS FOR GROUP ACCOUNTS

Group accounts are intended to continue in perpetuity and therefore cannot designate a successor. If a Group account is terminated, TRF Donor Advised Fund will liquidate the remaining shares in the account and distribute the proceeds to TRF's Endowment.

CONTRIBUTING TO AN ACCOUNT

Account advisors and third parties may make additional contributions of a minimum of \$1,000 at any time. For Group accounts, contributions from more than one donor may be combined to meet the \$1,000 minimum.

Contributions are irrevocable. Once TRF accepts a contribution, it cannot be refunded. All contributions must be reviewed and approved by TRF. Contributions that are not accepted will be returned as soon as practicable. Those that are accepted will be acknowledged via written or email confirmation.

Cash Contributions must be in U.S. dollars and delivered by check or wire but not **cashier's** check or money order. Checks should be made payable to TRF Donor Advised Fund (or "TRF DAF"), with the account name and account number written in the memo field, and delivered to:

Rotary DAF c/o NRS
12 Gill Street, Suite 2600
Woburn, MA 01801

Wire Transfers and Contributions of Securities require 24 **hours'** advance notice. Please contact TRF staff at (847) 866-3100 for instructions. If you are considering a year-end contribution of mutual fund shares, please keep in mind that, for tax purposes, your gift is deemed made on the date the transfer is complete and mutual fund share transfers may take several weeks to complete.

Contributions of Securities may be made in mutual fund shares, stocks, bonds, and other securities, including certain private and restricted stock. Gifts of stock must be sent to our DAF custodian bank in Massachusetts. Failure to do so will result in delay of your gift and potential change in gift amount. Please reach out to staff at plannedgiving@rotary.org for the most up-to-date forms.

Please note that TRF Donor Advised Fund does not value private securities. If you are considering this type of contribution, you should obtain an independent qualified appraisal. TRF will send a written confirmation of the donation with a description of the asset donated.

Testamentary Gifts and Gifts from Trusts

A Donor Advised Fund account may be named as the beneficiary of a bequest of cash or securities through your will or estate plan. You may also name a Donor Advised Fund account as the beneficiary of a retirement account, including an Individual Retirement Account (IRA), life insurance policy, charitable remainder trust or charitable lead trust.

Please consult with your tax and legal advisor when setting up any testamentary gift or trust. TRF will provide suggested language for testamentary gifts upon request.

INVESTMENT OPTIONS

TRF invests its Donor Advised Fund assets in four investment portfolios, which are managed by Boston Private Bank & Trust Company pursuant to the investment objectives set by TRF Trustees, as described below.

Account advisors may recommend how Donor Advised Fund account contributions should be allocated among any combination of the four portfolios. Currently, if an investment recommendation is not made, the contributions will be allocated to the Conservative portfolio.

Long-Term Growth

This **portfolio's primary objective is long**-term capital appreciation. It is invested in 75% equities index funds, split evenly between U.S. and non-U.S. stocks. The Long-Term Growth portfolio holds approximately 25% of assets in fixed-income in order to reduce volatility. Given the higher exposure to equities, it carries the highest level of risk of the four portfolios.

Balanced

This portfolio seeks to provide long-term capital growth, and also generate income. It is invested 50% in equities index funds, split evenly between U.S. and non-U.S. stocks, and 50% in bond funds. While the allocation to bonds can lower volatility, given its exposure to equities, this portfolio carries the second highest level of risk.

Conservative

The primary objective of this portfolio is to provide low volatility and a higher level of current income. This fund invests 75% of its assets in bond funds and 25% in equities index funds, split evenly between U.S. stocks and non-U.S. stocks to provide some degree of capital appreciation.

Money Market

This portfolio is designed to safeguard principal. It is invested in money market funds. The portfolio does have some degree of interest rate risk, which can lead to negative returns when earnings are less than fees. However, given the short-maturities of these investments, the Capital Preservation portfolio has the lowest risk of the four portfolios.

It is possible that TRF Donor Advised Fund investments will decline in value.

RECORD KEEPING AND REPORTING

TRF will provide confirmation of all account transactions, usually within five business days after the transaction. Contribution confirmations may serve as your tax receipts. Quarterly account statements may be accessed online. You may request that paper statements be sent to you. TRF will provide other financial reports or information as required by law.

TAX-WISE ESTATE PLANNING

Contributions to the Donor Advised Fund and any increase in value of account assets are not part of your taxable estate and are not subject to probate. Donor Advised Fund contributions are not subject to gift taxes or included in your unified credit calculation.

CHARITABLE INCOME TAX DEDUCTION

If you itemize deductions, you will be eligible to claim a charitable contribution deduction in the year that you make a contribution to the Donor Advised Fund, subject to certain limitations. Your deduction will depend, in part, on the type of asset you contribute and your personal circumstances. This Program Circular is not intended to give legal or tax advice. Please consult your professional advisors to determine the specific tax deductions available to you.

Cash: You may claim a deduction for the amount of your cash contribution.

Securities or mutual fund shares held more than one year: TRF will provide the amount of the mean of the high and low prices reported on the date the contribution of securities is received by the Donor Advised Fund account. For mutual fund shares held for more than one year, the deductible amount is the closing price on the date the contribution is received.

Securities or mutual fund shares held for one year or less: You may claim a deduction in the amount of the lesser of your cost basis or fair market **value** ("FMV") as determined in accordance with the rules described above.

Non-publicly traded securities: Securities that are not publicly traded will be reviewed on an individual basis prior to accepting the gift. Please call TRF staff at (847) 866-3100 prior to sending the securities. The IRS will require you to obtain a contemporaneous appraisal from a *Qualified Appraiser* for any contribution of non-publicly traded securities for which you will claim a deduction of \$10,000 or more. If the deduction claimed is less than \$10,000 but more than \$5,000, a partially completed appraisal summary on IRS Form 8283 is required. For securities held for one year or less, your deduction is for the lesser of your cost basis or FMV.

Deduction Limitations: Deductions for cash contributions are limited to 50% of your adjusted gross income ("AGI") in the tax year in which your contribution is made. Deductions for contributions of appreciated securities held for more than one year are limited to 30% of AGI.

Any excess amount may be carried forward and deducted in the five-year period after the year of contribution. Your ability to deduct itemized deductions may be subject to certain other limitations. Please consult your tax advisor to determine your deduction limits.

TAX TREATMENT OF DONOR ADVISED FUND INCOME & DISTRIBUTIONS MADE TO CHARITABLE ORGANIZATIONS

Income that accrues to a Donor Advised Fund account belongs to the account and not to the account advisor. Therefore, the account advisor is not taxed on this income and cannot claim a charitable deduction when the income is earned in the account.

When TRF Donor Advised Fund liquidates shares in the account to make distributions, the Donor Advised Fund is distributing its own assets. You are not eligible for a further charitable income tax deduction with respect to distributions made from the account.

DONOR RECOGNITION

Contributions to the Donor Advised Fund do not earn Foundation recognition points or count toward Major Donor, Paul Harris Society or Sustaining Member recognition.

Individual and Legacy Accounts You are eligible for Benefactor or Bequest Society recognition for 50% of the amount of your initial contribution, as it is expected that this **amount will eventually benefit TRF's Endowment**.

Annual transfers and any distributions you recommend from an Individual or Legacy account to TRF count toward your Major Donor recognition. Additionally, the annual transfer and any distributions to **TRF's Annual Fund, PolioPlus or an approved Global Grant** are eligible for Paul Harris Society recognition and will earn Foundation recognition points (Paul Harris Fellow points). If you like, you may request that the transfer be increased, for example to \$1,000 to qualify you for the Paul Harris Society.

Group Accounts The annual transfer and any distributions to **TRF's Annual Fund, PolioPlus or an approved Global Grant** earn Foundation recognition points (Paul Harris Fellow points) for your group and may count toward club and district giving goals. There is no individual donor recognition for distributions from a Group account to TRF. However, recognition points may be transferred to individuals, subject to the usual Foundation rules regarding point transfers.

RECOMMENDING A DISTRIBUTION – INDIVIDUAL AND GROUP ACCOUNTS

- Online: sign on to your account to make a Recommendation for a distribution.
- Or complete and sign a grant recommendation form and mail it to:
Rotary DAF
c/o NRS
12 Gill Street, Suite 2600
Woburn, MA 01801
- **Or you may fax the form to** (781) 658-2497 or email it to RotaryDAF@nrstpa.com*

All recommendations for distributions are subject to approval by TRF. Once approved, the check will generally be sent out within 3-5 business days. TRF will notify you if a recommendation is not approved.

Minimum Distribution Amount: \$250.00 recommended

Minimum Distribution Activity: **An automatic transfer to TRF's Annual Fund each July of:**

Individual Accounts: \$250

Group Accounts: 1% of the fair market value on 1 July

*Please note that by emailing your grant recommendation you acknowledge that email is not a secure manner of transmitting information and that neither Rotary nor its agents warrant that the email transmission is secure.

ANNUAL AGGREGATE DISTRIBUTION TARGET – INDIVIDUAL AND GROUP ACCOUNTS

TRF has established an annual aggregate distribution target of at least 4.25% of the Donor **Advised Fund's average net assets on a fiscal five-year** rolling basis.

If the Donor Advised Fund does not meet this target, requests for recommendations may be made of account advisors **who have not had activity of at least 4.25% of their accounts'** average net assets over the same five-year period. If these account advisors do not provide sufficient recommendations within 60 days to satisfy the 4.25% requirement, TRF may distribute to its Annual Fund the amount needed to satisfy this requirement.

RECOMMENDING A DISTRIBUTION – LEGACY ACCOUNTS

Legacy Accounts make fixed annual distributions on 31 March of each year to TRF's Annual Fund plus one other charity that you recommend. You will have the opportunity to recommend the second charity and the amount of the annual distributions when you establish the account.

You may recommend the amount of the annual distributions be:

1. A fixed dollar amount;
2. A fixed percentage of the fair market value of the account;
3. A fixed percentage of the change in investment value above administrative and investment management fees.

Minimum Annual Distribution: Each account will make annual distributions equal to at least 4.25% of the average fair market value of the account for the prior three years.

Minimum Distribution to TRF: 1% of the fair market value of the account or \$1,000, whichever is greater.

If you do not recommend an amount, TRF will distribute 50% of the Minimum Annual Distribution to the Annual Fund and 50% to the second charity, provided that the distribution to TRF Annual Fund meets the minimum distribution amount of the greater of \$1,000 or 1% of the fair market value. In the event that the additional charity you recommend becomes ineligible to receive distributions, **TRF will, at the Trustee's discretion,** make the Minimum Annual Distribution to TRF's Annual Fund.

During your lifetime you may recommend a change in the second charitable beneficiary or amount of the annual distributions by contacting TRF Planned Giving at 847-866-3100.

MINIMUM BALANCE

Legacy Accounts

If a Legacy Account has a balance of less than \$30,000 for four consecutive quarters, TRF will evaluate the account to determine the likelihood of its balance dropping below the \$25,000 minimum amount for a named endowment. If TRF determines that the account will likely drop below \$25,000, the balance of the account will be transferred to Rotary's Endowment to establish a named fund in the name of the Legacy Account, to preserve your legacy and ensure your support of Rotary programs in perpetuity. Absent a designation selection on the account application, the default designation is Endowment – World Fund.

Individual and Group Accounts

No minimum balance. However, it is intended that the accounts target a \$10,000 minimum.

RESTRICTIONS – ALL ACCOUNTS

U.S. Public Charities: Distributions can be made to IRS-qualified charitable organizations described in Section 170(b)(1)(A) of the Internal Revenue Code, which includes 501(c)(3) organizations, and qualified religious, educational, hospital or medical research and governmental entities. Distributions cannot be made to individuals or private foundations.

Pledges & Private Benefit: Distributions may not be used to satisfy a pre-existing pledge or to pay for any goods or services, including dues, membership fees, benefit tickets, or goods bought at charitable auctions. Distributions may not be used for lobbying, political contributions, or to support political campaign activities.

Scholarships: Scholarship distributions may be made to an educational institution generally **and then applied, by the institution, toward a student's education.** The account advisors may not choose the individual who receives the scholarship.

TRF will reject any distribution recommendation for improper purposes and will take remedial action if TRF determines that improper Donor Advised Fund distributions have been made.

CONTRIBUTION DATE

For federal income tax purposes, a gift is made when it is delivered to TRF, which generally means the point at which you no longer have control over the asset contributed.

Asset	Contribution Date
Check	The postmark date.
Credit Card	The date the gift is charged to the credit card.
Wire Transfer	The date the funds are received by TRF DAF.
Uncertificated securities via DTC	The date the securities are irrevocably credited to TRF DAF account at its custodian bank. Please note that the transfer of mutual fund shares may require TRF to open an account with the mutual fund. Mutual fund share transfers may take weeks to complete.
Certificated securities	The date the certificate is mailed.

INACTIVE ACCOUNTS

TRF reserves the right to close any account. Accounts that have had no activity for 36 consecutive months, Annual Transfers to TRF notwithstanding, will be reviewed for closure. Prior to closing an account, every reasonable effort will be made to contact the account advisor(s) and request that the distributions be recommended from the account. Upon closing an account 50% of the account balance will be transferred to the Endowment and 50% will be distributed to other charitable beneficiaries of the account, subject to review and approval by TRF. If no other charitable beneficiaries have been designated, the entire account balance will be distributed to the Endowment – World Fund.

SERVICE PROVIDERS, FEES AND EXPENSES

Administrative Service Fee: TRF has contracted with Northeast Retirement Services (“NRS”) to provide administrative and other support services. Each Donor Advised Fund account is assessed an annual administrative service fee of up to 70 basis points (0.70%). The fee is charged to each account on a quarterly basis, in arrears, on March 31, June 30, September 30, and December 31.

Investment Management Fee: TRF has contracted with Boston Private Bank & Trust to provide investment management services. Each Donor Advised Fund account is assessed an annual investment fee of up to 25 basis points (0.25%). The fee is charged to each account on a quarterly basis, in arrears, based on the average daily balance of the account during the preceding quarter.

The investment portfolios invest in Exchange Traded Funds that carry certain fees that are reflected in the net asset value. The expense ratios for the portfolios currently range from 0.12% to 0.16%.

Brokerage Commission Schedule: Approximately \$0.10 per share for trades under 1,000 shares; \$0.05 per share above 1,000 shares (this schedule does not apply to restricted, non-U.S., or closely held securities).

FOR ADDITIONAL INFORMATION

Please contact TRF Planned Giving at (847) 866-3100 or planned.giving@rotary.org.

Most of the documents described herein, including this Program Circular, can be found at rotary.org/plannedgiving

Information concerning TRF Donor Advised Fund, including financial or charitable purposes may be obtained, without cost, by writing to its principal place of business at the following address: Planned Giving/Donor Advised Fund, 1560 Sherman Avenue, Evanston, IL 60201.

This Program Circular was updated 1 January 2018.

Planned Giving
One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201
(847)866-3100
plannedgiving@rotary.org
rotary.org/daf

Rotary makes it easy to support your favorite charities through a single tax-efficient account.*
See why many Rotarians enjoy giving through Rotary's Donor Advised Fund.

HOW IT WORKS

- 1 Give a gift.** Make a tax-deductible contribution to The Rotary Foundation.
- 2 Let it grow.** Advise the Foundation how to invest account funds in one (or more) of four investment portfolios, potentially increasing the charitable dollars available for grants, tax-free.
- 3 Make a difference.** Recommend grants to any IRS-approved charity (U.S.) of your choice, and support Rotary's work through a yearly transfer to the Foundation's Annual Fund.

KEY BENEFITS

- Maximize tax deductions in years when they are most beneficial.
- Avoid capital gains tax on gifts of appreciated stock.
- Simplify gifts of complex assets.
- Create your Rotary legacy without needing to update your will or estate plan.
- Support your favorite charities anonymously.

INDIVIDUAL AND GROUP ACCOUNTS

- \$10,000 minimum to open an account
- Additional contributions of \$1,000 or more
- Assets accepted: cash, stock (including publicly traded and closely held shares), bonds, and mutual fund shares
- \$250 minimum grant amount
- Recipient may be any IRS-approved charity
- Unlimited number of grants allowed annually

DAF FEATURES	INDIVIDUAL ACCOUNT	GROUP ACCOUNT
Account advisors	Individual or couple	Rotary-affiliated group, such as a Rotary club, district, or Rotary Fellowship
Yearly transfer to the Annual Fund	\$250	1% of fair market value of account as of 1 July
Possible successors	If the account balance is \$150,000 or more when the surviving account advisor dies, children may succeed parents as account advisors or the remaining funds may be moved to a legacy account	Account advisors can be added or replaced at any time, as long as there are at least two (and no more than four) at all times
Automatic transfer to the Endowment Fund	At least 50% of the account's value at the time of the death of the surviving account advisor	None
Recognition for contributions to the DAF	Eligible for Bequest Society and Benefactor recognition because 50% of the account balance will go to the Endowment Fund	None
Recognition for transfers from DAF to Rotary Foundation programs	Eligible for Paul Harris Fellow and Major Donor recognition, and Foundation recognition points	Eligible for Foundation recognition points

Fees: currently up to 1% annually for administrative and investment services.

*Tax deductions discussed in this publication refer specifically to U.S. federal taxes at the time of printing and are subject to change. Tax benefits may vary by individual and by state. We encourage you to consult your tax adviser to discuss the potential benefits of a Donor Advised Fund account.

ESTATE PLANNING MADE EASY

The Donor Advised Fund can enhance your long-term planning. Estate planning with the DAF allows you to:

- **Teach** your children and grandchildren about philanthropy and help them discover their charitable interests
- **Reduce** your Gift and Estate Tax
- **Establish** your legacy for years to come

LEGACY ACCOUNTS

This type of account provides ongoing support to The Rotary Foundation and a charity of your choice in perpetuity. Rotary will manage the investments and issue annual grants so that future generations of Rotarians and your other favorite charity can continue your good work.

- Name a legacy account as a successor to an individual DAF account, or open a new account, with a minimum contribution of \$75,000.
- Recommend annual grants of at least 4.25% of the account value, with a minimum to Rotary of 1% or \$1,000.
- Fees: currently up to 1% annually for administrative and investment services.

LIKE A PRIVATE FOUNDATION, BUT BETTER

Donor Advised Funds are frequently compared to private foundations, but they can offer significant advantages.

ROTARY FOUNDATION DAF	PRIVATE FOUNDATION
No start-up fees	Start-up fees
Generally 1% or less is transferred annually to The Rotary Foundation	5% annual distribution is required
No excise taxes	Excise taxes of up to 2% of annual income
Full charitable deduction (100% of fair market value)* <ul style="list-style-type: none">■ Up to 60% of adjusted gross income for cash contributions■ Up to 30% of adjusted gross income for appreciated securities	Partial charitable deduction* <ul style="list-style-type: none">■ Up to 30% of adjusted gross income for cash contributions■ Up to 20% of adjusted gross income for appreciated securities
TRF handles formation, administrative, and filing requirements	Donor is responsible for annual IRS filing and other legal and administrative requirements
Donor may choose to remain anonymous	Tax return is public record

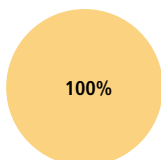
INVESTMENT PORTFOLIOS

You can recommend how your account funds are allocated among four portfolios described below.

If your charitable giving plans or market conditions change, you can change your investment recommendations.

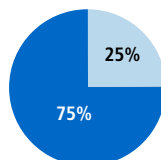
MONEY MARKET

100% money market fund and short-term instruments



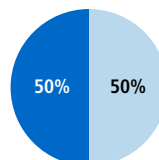
CONSERVATIVE

25% stock funds, 75% bond funds and short-term instruments



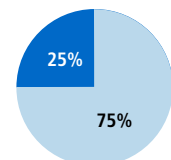
BALANCED

50% stock funds, 50% bond funds and short-term instruments



LONG-TERM GROWTH

75% stock funds, 25% bond funds and short-term instruments



FOR HELP PLANNING YOUR CHARITABLE GIVING, call 847-866-3100 or go to rotary.org/plannedgiving.

FOR A COMPLETE DESCRIPTION OF THE PROGRAM RULES, please see The Rotary Foundation Donor Advised Fund Program Circular, available on rotary.org/daf or by calling 847-866-3100. Rotary reserves the right to modify the Donor Advised Fund program at any time.

WAYS TO CONTRIBUTE

Please note that all contributions:

- Are irrevocable
- Must be made in U.S. dollars
- Cannot be made by money order or cashier's check

In addition, contributions equal to or greater than \$250, whether from an individual or a corporation, will be issued a U.S. charitable tax receipt. For contributions of less than \$250, the IRS will accept a copy of a canceled check as a charitable receipt.

You can contribute to the Donor Advised Fund through your online account or by following the instructions below.

CHECK

Payable to: The Rotary Foundation DAF

On the Memo line: Account name and number

Mail to: Rotary DAF c/o NRS, 12 Gill Street, Suite 2600, Woburn, MA 01801

Significant delays will occur if not mailed to Woburn, MA.

CREDIT CARD/ONLINE CONTRIBUTIONS

If you are an account advisor, you may make a credit card contribution through your online account. Go to rotary.org/daf and click on "Make a Gift" under "Contributions."

If you are not an account advisor, you may still contribute online at <https://www.your-fundaccount.com/rotary/HowToContribute.asp>.

WIRE INSTRUCTIONS

In addition to authorizing the wire, you must fax a copy of the wire authorization to 781-658-2497 to complete the transfer.

ABA NUMBER:	011001234/Bank of New York
ACCOUNT NUMBER:	0000108138
ACCOUNT NAME:	General
BENEFICIARY ACCOUNT:	10017961000
REFERENCE ACCOUNT NAME:	ROTARY FOUNDATION DAF-CASH

STOCK INSTRUCTIONS

In addition to authorizing the trade, you must fax a copy of the trade instructions to 781-658-2497 to complete the transfer.

DTC PARTICIPANT ID:	0443
DTC SHARES TO:	Pershing, LLC
FOR CREDIT TO ACCOUNT:	N7M002234
CLIENT ACCOUNT NAME:	The Rotary Foundation of Rotary International

- See the Donor Advised Fund Program Circular on how Foundation recognition, if any, is awarded for DAF contributions and grants.
- For more information about how Donor Advised Funds operate, please visit rotary.org/daf.
- Non-U.S. contributions may require additional information to meet U.S. guidelines for international fund transfers.



ROTARY PEACE CENTERS

Endowed Fund Naming Opportunities

Special naming opportunities are available to those who wish to support the Rotary Peace Centers:

- \$1,500,000** ***Endowed Rotary Peace Fellowship***
Endows a Rotary Peace Fellow every year at a Rotary Peace Center.
- \$1,000,000** ***Endowed Rotary Peace Fellowship***
Endows a Rotary Peace Fellow every two years at a Rotary Peace Center.
- \$1,000,000** ***Endowed Rotary Peace Centers Visiting Lecturer***
Endows a visiting lecturer to teach and mentor for one year at a Rotary Peace Center.
Awarded approximately once a year.
- \$750,000** ***Endowed Rotary Peace Fellowship***
Endows a Rotary Peace Fellow every three years at a Rotary Peace Center.
- \$500,000** ***Endowed Rotary Peace Fellowship***
Endows a Rotary Peace Fellow every four years at a Rotary Peace Center.
- \$250,000** ***Endowed Rotary Peace Certificate Program Fellowship***
Endows a Rotary Peace Certificate Fellow enrolled in the three-month professional development certificate program every year.
- \$100,000** ***Endowed Rotary Peace Center Annual Seminar***
Endows an annual seminar at a Rotary Peace Center.
Awarded approximately once a year.
- \$25,000** ***Rotary Peace Centers Endowed Fund***
Endows a fund to provide general support for the program.

Endowed Rotary Peace Fellowship donors receive updates on the fellows their endowment supports; including information on the Rotary Peace Center and internships or research projects the fellows participate in.

For additional Rotary Peace Centers naming opportunities, see the Rotary Peace Centers Directed Gifts Naming Opportunities.



ROTARY PEACE CENTERS

Directed Gift Naming Opportunities

Special opportunities are available to those who wish to support the Rotary Peace Centers through a directed gift. A directed gift will be fully expended, usually in the year after the gift is made. The peace fellowship(s) funded by the gift will carry the name of the donor or a loved one — for instance, the John and Jane Smith Directed Rotary Peace Fellowship. Rotary will provide the donor with information about the project(s) their gift helped make possible.

Options available are:

- \$75,000** ***Directed Rotary Peace Fellowship***
Provides funding for a Rotary Peace Fellow to complete a two-year master's degree program at a Rotary Peace Center.
- \$75,000** ***Directed Internships or Research Projects***
Provides funding for up to 10 internships or research projects for peace fellows.
- \$60,000** ***Directed Rotary Peace Certificate Program Fellowship***
Provides funding for up to five fellows enrolled in the three-month professional development certificate program.
- \$10,000** ***General support***
Gifts of \$10,000 or more will be used for general support for the program.

Directed Rotary Peace Fellowship donors receive updates on the fellows their gifts support; including information on the Rotary Peace Center and internships or research projects the fellows participate in.

Rotary Peace Symposium

- \$400,000-
\$500,000** ***Rotary Peace Symposium Sponsorship***
Leadership gifts underwrite the costs of the Rotary Peace Symposium and related activities. The sponsorship reflects the actual cost of that particular event.
- \$50,000-
\$100,000** ***Rotary Peace Symposium Designated Gift, Full Funding***
Provides full funding for a donor-specified element of Rotary Peace Symposium operating expenses (speakers, Rotary Peace Fellow travel, etc.).
- \$10,000-
\$25,000** ***Rotary Peace Symposium Hosted Event***
Provides funding for receptions and other celebrations connected to the Rotary Peace Symposium.
- \$10,000+** ***Rotary Peace Symposium General Support***
Gifts of \$10,000 or more can be used for general support of an approved Rotary Peace Symposium.

For additional Rotary Peace Centers naming opportunities, see the Rotary Peace Centers Endowed Fund Naming Opportunities.

[All monetary amounts in this document are in U.S. dollars.](#)



GLOBAL GRANTS

Directed Gift Naming Opportunities

Special opportunities are available to those who wish to support global grant activities through a directed gift. A directed gift will be fully expended, usually in the year after the gift is made. The global grant(s) funded by the gift will carry the name of the donor or a loved one — for instance, the John and Jane Smith Global Grant for Basic Education and Literacy. Rotary will provide the donor with information about the project(s) their gift helped make possible.

Directed gifts will provide support to humanitarian projects, scholarships, and vocational training teams in one of Rotary's areas of focus:

- Peace and conflict prevention/resolution
- Disease prevention and treatment
- Water and sanitation
- Maternal and child health
- Basic education and literacy
- Economic and community development

Options available are:

- \$15,000+** Funds one or more global grants with an area of focus chosen by the donor. A geographic preference for the grant, such as Africa, Asia, or Latin America, may be specified. When a global grant is identified, the donor will receive a letter with general information regarding the grant.
- \$30,000+** Funds one or more global grants with an area of focus chosen by the donor. The donor may specify the district that will develop the grant, as well as the project or activity type: humanitarian project, scholarship, or vocational training team. A geographic preference for the grant, such as Africa, Asia, or Latin America, may be specified. When a grant is identified, the donor will receive a report with specific information on the grant funded by the gift.
- \$150,000+** Funds one or more global grants as described above. Additionally, the donor may specify up to two areas of focus and may choose to support any current special initiatives of the Foundation — for example, the WASH in Schools initiative. When a global grant is identified, the donor will receive a personalized report that includes general information on the grant, the amount of additional funds that were leveraged, and pictures (when available).
- \$75,000-
\$1,000,000** *Entrepreneurial Named Gift for Peace*
A directed gift that is fully expended on new opportunities within Rotary's peace programs for global grants and the Rotary Peace Centers. Examples may be workshops, retreats, and other new initiatives.

Directed gifts are typically supplemented with other Rotary funding that leverages and maximizes each gift. Please contact The Rotary Foundation to discuss the opportunity that is best for you.

[Gifts will be established with The Rotary Foundation's approval.](#)
[All monetary amounts in this document are in U.S. dollars.](#)



RI WORLD HEADQUARTERS RECOGNITION OPPORTUNITIES

Special recognition opportunities are available for those who support The Rotary Foundation’s Endowment. In appreciation for a significant outright contribution, a supporter can be recognized with a personalized plaque in a designated space at Rotary International World Headquarters in Evanston, Illinois, USA. Rotary will recognize one supporter per space.

Designated RI headquarters spaces include:	Amount	Duration
Paul Harris Boardroom	\$5,000,000	10 years
Main lobby	\$5,000,000	10 years
Arch C. Klumph Auditorium	\$3,000,000	8 years
First-floor conference rooms (three)	\$1,500,000	6 years
Other conference rooms (multiple)	\$1,000,000	5 years

The Paul Harris Boardroom and Arch C. Klumph Auditorium will keep their names but will display signs for a designated time, saying the spaces have been underwritten or sponsored by a donor. The main lobby will display a similar sign. The conference rooms will be renamed for the appropriate donor for a designated time.

Endowment Naming Opportunities

Your Legacy, **Rotary's** Promise

Create a lasting legacy in your own name, or to honor a loved one, to see the impact of your gift and watch it grow over time. You can also make a commitment in your estate plans to support the causes you care about most. Each fund is tracked and reported to you and your district so they are reminded of your generosity for generations to come.



Customized Global Grant Endowed Fund

A customized endowed fund created with up to three of the following options for a minimum gift of \$500,000 or up to two of the following for a minimum gift of \$250,000:

- Activity (humanitarian projects, scholarships, or vocation training teams)
- Rotary Causes (noted below)
- District
- Geographic location (such as Africa, Asia, or Latin America)

FOR EXAMPLE: *The John and Jane Smith Humanitarian Endowed Fund for Maternal and Child Health* provides John and Jane's home district in Southern California with funding for humanitarian grants that enhance maternal and child health anywhere in the world.



Activity Global Grant Endowed Fund

A customized endowed fund that supports one of the following global grant types for a minimum gift of \$150,000:

- Humanitarian projects
- Scholarships
- Vocational training teams

FOR EXAMPLE: *The John and Jane Smith Endowed Scholarship* supports scholarships for graduate studies sponsored by any district for study anywhere in the world.



Named Endowed Fund

An endowed fund that supports your district through SHARE or provides general support to the World Fund, Rotary Peace Centers, or one of **Rotary's causes** (listed below) in your name for a minimum gift of \$25,000:

- Peace and conflict prevention/resolution
- Disease prevention and treatment
- Water and sanitation
- Maternal and child health
- Basic education and literacy
- Economic and community development



Endowment Gift Designations

Your Legacy, **Rotary's Promise**

The principal of a contribution to the Endowment is never spent, but a portion of the earnings is made available annually for specific program activities. A commitment or gift of any amount can be directed to the following funds **in Rotary's Endowment, which** provide support as described:

World Fund

The World Fund is **spent at the discretion of the Foundation's Board of Trustees wherever the need is greatest around the world**. World Fund spending provides an opportunity for every district to participate **in the Foundation's programs**. Per Trustee policy, this is the default designation for undesignated gifts to Rotary of \$10,000 or more.

SHARE

Gifts designated to SHARE are currently split equally between the World Fund (defined above) and District Designated Funds. The Rotary district of your choice uses District Designated Funds to **participate in the Foundation's programs**.

General Support

The spending portion of gifts designated to a Rotary cause will provide general support to one or more of the following six areas of your choice:

- Peace and conflict prevention/resolution
- Disease prevention and treatment
- Water and sanitation
- Maternal and child health
- Basic education and literacy
- Economic and community development

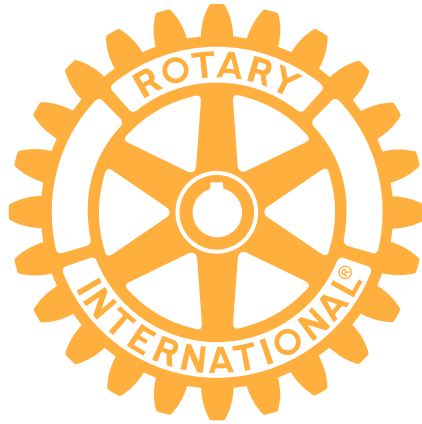
Rotary Peace Centers

Gifts to the Rotary Peace Centers provide general support for the Foundation's partnership with leading universities around the world to train professionals in conflict resolution, peace studies, international relations, and other related disciplines.

We are grateful to the devoted friends, leaders, and problem solvers whose generosity provides perpetual support for the Foundation. If you have included The Rotary Foundation in your Will or other estate plan, please complete and return the Your Rotary Legacy card so we may express our gratitude with benefactor or Bequest Society recognition.

Thank you for considering a gift or commitment that will help us provide health, hope, and opportunity to people around the world for years to come.





Gift Acceptance Policy

THE ROTARY FOUNDATION OF ROTARY INTERNATIONAL

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Mission Statement and Purpose of Gift Acceptance Policy

The Mission of The Rotary Foundation (the “Foundation”) is to enable Rotarians to advance world understanding, goodwill, and peace through the improvement of health, the support of education, and the alleviation of poverty. The Foundation is headquartered at 1560 Sherman Avenue, Evanston, IL 60201-3698, USA. Its U.S. federal tax identification number is 36-3245072.

The purpose of the Foundation’s Gift Acceptance Policy (the “Policy”) is to govern the acceptance or nonacceptance of proposed gifts and to provide guidance to donors and their professional advisers. All gifts are to be considered for acceptance in accordance with the policies in this document and with any other policies or procedures established by the Foundation.

The scope of this Policy is limited to acceptance or nonacceptance of proposed gifts; it is not intended to cover disposition of property owned by the Foundation or recognition of donors.

Gift Acceptance Policy for Gifts from Non-U.S. Donors

The Foundation is an international organization. It is able to accept, or consider for acceptance, contributions of cash and property from donors globally to varying degrees.

Regardless of the donor’s country of residence or whether the gift is to be made directly to the Foundation or through an associate foundation of The Rotary Foundation, acceptance of a gift of any kind must comply with the policies and procedures established by the Trustees, including but not limited to those outlined in this gift acceptance policy as amended periodically. The acceptance of a gift of any kind to an associate foundation must comply with all local laws, and transfer of the assets to the Foundation cannot violate any U.S. or local laws.

The associate foundations of The Rotary Foundation are:

The Rotary Foundation (Canada)
Rotary Deutschland Gemeindienst e.V.
Deutsche Rotarische Stiftung
Rotary Foundation (India)
Rotary Foundation of the United Kingdom
The Australian Rotary Foundation Trust
Associação Brasileira da The Rotary Foundation
Public Interest Incorporated Foundation, Rotary Foundation Japan

The international offices of Rotary International are:

Brazil
Europe/Africa
Japan
Korea
South Asia
Southern South America
South Pacific and Philippines

All monetary amounts in this Policy are in U.S. dollars and all references to “the IRS” are to the United States Internal Revenue Service. Donors should seek counsel from their local Foundation representative or the appropriate associate foundation or international office for instructions on how to make their gifts.

Use of Legal Counsel

Use of tax and/or legal counsel by the donor and the Foundation is advantageous to both parties. The Foundation cannot serve as both the donor’s adviser and the recipient of the donor’s gift. Therefore, potential donors are advised to consult independent tax or legal counsel before making gifts to the Foundation.

Donor’s Use of Legal Counsel

It is the donor’s responsibility to retain appropriate independent tax and legal counsel in these transactions. Before signing gift agreements, such as gifts of partial interests, charitable gift annuities, charitable remainder trusts, and charitable lead trusts, counsel for the donor will be given the opportunity to review and approve the documents.

The Rotary Foundation’s Use of Legal Counsel

Split-interest gifts and outright gifts of assets other than cash or publicly traded securities will be reviewed in advance by Rotary International’s Office of the General Counsel. Under certain circumstances, the Office of the General Counsel will retain outside legal counsel to assist with the evaluation of potential gifts.

Gift Definition

A gift is defined as a voluntary transfer of assets from a person or an organization to the Foundation. Gifts are usually in the form of, but are not limited to, cash, securities, real estate, or personal property. The Foundation may accept or decline any gift. The following criteria generally identify a gift:

- A gift is motivated by charitable intent.
- Gifts are irrevocable transfers of assets.
- Gifts are not generally subject to an exchange of consideration or other contractual duties between the Foundation and the donor, except for certain split-interest gifts as set out in this Policy, although objectives may be stated and funds may be restricted to a specific purpose.
- Donors are not provided formal financial accountings. A general report to the donor stating the use or impact of the gift is appropriate and may be desirable, especially in the case of named gifts to the Endowment Fund, the Foundation’s endowment.
- Generally, funds received from individuals, closely held corporations, and family foundations will be classified as gifts. Funds received from corporations, corporate foundations, and major foundations will be classified as gifts unless the grant requires performance or other consideration.
- A gift is not completed until it has been accepted by the Foundation. The Rotary Foundation reserves the right to decline any gift.

Gift Designation

When received without donor instructions, gifts of \$10,000 or more will be placed in the Endowment Fund, with the annual spendable earnings directed to the World Fund.

Types of Acceptable Gifts

Outright Gifts

An outright gift involves the donor's voluntary and intentional transfer of money or assets to the Foundation without expectation of receiving a benefit related to the value of the transfer. Although the donor may place restrictions on the use of the gift, the donor may not retain control over the money or property transferred to the charity. Examples of outright gifts include cash and cash equivalents, securities, tangible personal property, and some real estate gifts.

Cash and Cash Equivalents

Cash and Checks — Cash and checks may be accepted regardless of the amount. The value of any cash or check is its face value. Checks must be made payable to The Rotary Foundation or the local associate foundation. Donors should consult their local Rotary Foundation representative or the appropriate associate foundation or international office for address information before making a gift.

Electronic Funds Transfers — Funds may be transferred electronically to The Rotary Foundation or the local associate foundation. Donors should consult a representative of their financial institution to make contributions via electronic transfer. Donors should also notify the Foundation when such transfers are initiated, in order to ensure that proper electronic transfer information, appropriate and timely gift acknowledgment, and correct gift credit are given. Instructions for electronic funds transfers are available upon request.

Rotary Direct — Rotary Direct is the Foundation's online program that enables donors to give recurring regular gifts. Participants may select an amount, frequency (monthly, quarterly, or annually), and contribution method. Enrollment is integrated with the Foundation's secure online contribution system. The Rotary Foundation will send the donor an annual statement of Rotary Direct contributions for tax purposes where applicable.

Credit Card Contributions — Funds may be transferred to the Foundation via credit card. Secure credit card contributions may be made at www.rotary.org or by using The Rotary Foundation's Contribution Form (123), which can be found at www.rotary.org. For those making individual credit card contributions through the Member Access section of www.rotary.org, there is no minimum donation, however for all other credit card contributions there is a \$10 minimum donation needed to process the transaction.

Securities

Securities that are actively traded on recognized stock exchanges in the United States and Canada will be accepted as gifts to the Foundation in accordance with the policies described below. Securities traded on other stock exchanges and other readily marketable securities, including bonds, mutual funds, and closely held stock, will be evaluated and accepted if it is in the best interest of the Foundation. Securities given to the Foundation will typically be liquidated as soon as possible.

Publicly Traded Securities — The value of a gift of securities is the average of the high and low of the stock(s) or bond(s) on the day the securities are received in the Foundation's gifted securities brokerage account. The value of less actively traded securities, rarely traded securities, or securities that do not

trade on the gift date should be determined according to the rules delineated in IRS Publication 561¹ or the equivalent in Canada.

The Foundation should be notified in advance about the securities being transferred, the number of shares, the intended gift date, and the designation of the gift (for example, Annual Fund, Endowment Fund, or PolioPlus). The Foundation will liquidate securities as soon as possible after the securities and corresponding donor information have been received. If a donor is not identified, the Foundation will liquidate securities after 90 days and the gift will be allocated to the Annual Fund-World Fund if under \$10,000 and to the Endowment Fund-World Fund if over \$10,000.

Donation of securities via electronic transfer:

Securities may be transferred directly to the Foundation's brokerage account in the United States and Canada. Donors should contact their Foundation representative or visit www.rotary.org for transmittal instructions.

Donation of securities via mail (U.S.):

If the donor has physical custody of stock certificates, they should be sent, unsigned, by registered mail. Signed stock or bond power forms must be sent separately from the stock or bond certificates. Signatures on the stock or bond power must exactly match the names on the certificates. Donors should contact their Foundation representative or visit www.rotary.org for address information.

Donation of securities via hand delivery (U.S.):

Stock certificates may be delivered to the Foundation's Gift Administration Department:

The Rotary Foundation
Gift Administration Department (FN120)
One Rotary Center
1560 Sherman Avenue
Evanston, Illinois 60201-3698 USA

Donors may deliver securities to the trust department of any U.S. bank and ask the bank to report the gift to the Foundation immediately. Signed stock or bond powers should be provided to the Foundation or the trust department or broker.

Mutual Fund Shares — Mutual fund shares may be accepted by the Foundation. In most cases, the Foundation's gifted securities brokerage accounts can accept and liquidate mutual fund shares. However, if they cannot, the Foundation must open an account with another institution in order to accept the shares. Aspects of this process are beyond the Foundation's control and can require several weeks to complete. Therefore, donors are advised to allow at least two to three weeks for such transactions. The Foundation reserves the right to decline a gift of mutual fund shares if the administrative costs exceed the fair market value of the gift.

To initiate a gift of mutual fund shares, the Foundation must be notified of the mutual fund shares being given, the name of the institution at which the shares are held (a brokerage firm, a financial institution, or the mutual fund company itself), the number of shares, the intended gift date, and the intended use of the gift (for example, Annual Fund, Endowment Fund, or PolioPlus). If the shares are held at the mutual fund company, the donor and the Foundation must follow the steps that company requires for transfer of ownership of the shares. In all cases, the shares will be liquidated as soon as possible after transfer into the Foundation's account.

¹ www.irs.gov/pub/irs-pdf/p561.pdf

The fair market value of mutual fund shares will be determined by the public redemption price of the shares on the date the shares are received into the Foundation's account. If such a price is not readily available, then the value will be determined as if the shares were nonpublicly traded securities in accordance with IRS rules currently in Publication 561² and the equivalent in Canada.

Closely Held Securities — Closely held or nonpublicly traded securities may be accepted only after prior review and approval by the Gift Acceptance Committee.

Valuation of closely held securities may be challenging because of infrequent trading, which makes it difficult to establish fair market value. The Foundation will consider gifts of closely held securities only in amounts of \$10,000 or more.

The following documentation must be provided to the Foundation before a gift of closely held securities will be considered for acceptance:

- A qualified independent appraisal as defined in the Internal Revenue Code and IRS Publication 561 and the equivalent in Canada
- Copies of any shareholder buy/sell agreements
- Copies of restrictions on the transfer contained in the bylaws and/or reflected on the stock certificates

Donors should consult their own counsel and review IRS Publication 561 or the equivalent in Canada, which describes in detail the protocol for appraisers and the content of appraisals, to establish the value of their gift for tax purposes.

Restricted Securities — Restricted securities (also known as unregistered securities, investment-letter stock, control stock, or private placement stock) are infrequently given as gifts because of the difficulty in transferring ownership and determining fair market value. They may be accepted only upon prior approval by the Foundation.

The Foundation will consider gifts of restricted securities only in amounts of \$10,000 or more. The following documentation must be provided to the Gift Acceptance Committee before a gift of restricted securities will be considered for acceptance:

- A qualified independent appraisal as defined in the Internal Revenue Code and IRS Publication 561 or the equivalent in Canada
- Copies of any shareholder buy/sell agreements
- Copies of transfer restrictions

Donors should consult their own counsel and IRS Publication 561, which describes in detail the protocol, including the procedures for appraisers and content of appraisals, to establish the value of their gift for tax purposes.

Gifts of Real Estate

Gifts of real estate may include land both improved and unimproved, detached single-family residences, condominiums, apartment buildings, rental property, commercial property, farms, and gifts subject to a retained life estate.

² www.irs.gov/pub/irs-pdf/p561.pdf

Upon review and approval by the Gift Acceptance Committee, the Foundation may accept ownership of outright gifts of real estate with a minimum appraised value of \$25,000 when undeveloped and \$100,000 when developed. In accordance with this Policy, the Foundation will liquidate such gifts as soon as possible after receipt (except in the case of gifts subject to a retained life estate).

The Gift Acceptance Committee will meet as needed to review all potential gifts of real estate. To be considered acceptable, potential gifts of real estate should meet the following criteria:

- They should be of sufficient value so that the Foundation will ultimately realize significant benefit from the gift, considering legal, administrative, and other costs likely to be incurred by the Foundation in accepting the real estate.
- They should be readily marketable at or close to the appraised value.
- They should be able to be liquidated based on current market conditions.
- They should be free from any liens, loans, mortgages, or other special conditions that would cause the Foundation to incur significant potential additional expense, risk, or liability, or that would restrict the Foundation's ability to use the property in any manner it determines best for furthering the purposes of the Foundation, or that would place undue burdens on the Foundation in maintaining the gift prior to sale.

Proper documentation must be provided to the Foundation before a gift of real estate may be considered. The Foundation requires the following information in order to consider acceptance of a gift of real estate:

- A title insurance commitment showing marketable title in the donor's name, free and clear of unacceptable encumbrances, issued by a title insurance company deemed acceptable by the Foundation
- A qualified appraisal (see additional comments below)
- A phase one environmental audit by a qualified engineer indicating that ownership will not expose the Foundation to environmental liabilities
- A market feasibility study for the property
- An American Land Title Association survey of the property by a registered land surveyor, or equivalent if outside the U.S.
- Evidence of compliance with the Americans with Disabilities Act (when applicable)
- A structural engineering report (when applicable)
- A review of any leases and corresponding documents, including but not limited to proof of tenant's insurance
- A disclosure statement for residential property (when applicable), including any mineral, oil, or gas rights
- A completed Foundation Real Estate Acquisition Form (when applicable), available on request through the Fund Development Office

It is the responsibility of the donor to pay all costs incurred in transfer of the property, including the cost of complying with any of the Foundation's requirements outlined above.

Under applicable IRS regulations, a donor must pay for any initial appraisal of the property. The appraisal must be made within 60 days before the date of the transfer, and before the filing of the tax return on which the deduction is first claimed.

Donors must complete IRS Form 8283.³ If the Foundation sells a gift of real estate within two years of receipt, the sale will be reported to the IRS through submission of Form 8282. In such cases, a copy of Form 8282 will be provided to donors. In considering gifts of real estate, donors are advised to consult with a professional adviser regarding the related use rules that apply to such gifts and their tax deductibility.

It is the donor's responsibility to obtain a "qualified appraisal," as defined by the IRS. The Foundation makes no representation that an appraisal submitted by or on behalf of a donor for a potential gift is a qualified appraisal. If a gift of real estate or tangible personal property, or the like, is accepted by the Foundation based on the submission of an appraisal, the acceptance of the gift will not be construed to be an approval of the appraisal or a ratification that it is a qualified appraisal.

Gifts of Real Property with Retained Life Estates or Other Restrictions or Limitations

A gift of real property with a retained life estate is a full transfer of the title of a personal residence or farm to the Foundation with the donor or another person retaining use of the property for a term of years or for the life or lives of the donor and/or another person.

Such gifts are subject both to the general conditions and to the guidelines for acceptance of outright gifts of real estate as set forth in this Policy ("Gifts of Real Estate"). The agreement creating the life interest must provide that the donor and/or life tenant will remain responsible for the payment of mortgages, taxes, insurance (property insurance with The Rotary Foundation as loss payee; general liability insurance with the Foundation as additional insured; and other appropriate insurance as determined by the Foundation); utilities, maintenance and repairs, general upkeep, and all other costs associated with the property, unless other specific provisions are made for the payment of these expenses. Proof of payment for applicable items and certificates of insurance may be required by the Foundation. Donors shall not violate or allow to be violated any environmental laws or ordinances that apply to the property.

Bargain Sales

A bargain sale is a sale of property to the Foundation for an amount less than the property's current fair market value as determined by a recent qualified appraisal. The excess of the value over the sale price represents a contribution to the Foundation. Ordinarily, the purchase price for the property should not exceed 60 percent of its appraised value. The bargain sale price may be paid either in a lump sum or in installments. Restrictions as to the type of asset set forth above must also be met.

The Foundation, upon review and approval by the Gift Acceptance Committee, may purchase real estate, securities, or other property through bargain sales.

Tangible Personal Property (accepted with intent to sell)

Tangible personal property is an asset that can be touched, handled, or moved by an individual (as opposed to intangible assets such as ownership in a company). The most common types of tangible personal property assets include art, jewelry, coin or stamp collections, furniture, or any similarly unique asset or collectible owned by a donor.

The Foundation may accept gifts of tangible personal property upon review and approval by the Gift Acceptance Committee. However, gifts of automobiles, boats, airplanes, and motorcycles are not accepted by the Foundation.

The Foundation will attempt to liquidate gifts of tangible personal property upon receipt.

Generally, gifts of tangible personal property may be accepted if they (1) meet the Foundation's minimum gift value requirements, (2) are readily marketable, and (3) are free and clear of encumbrances. Gifts of tangible personal property must be of sufficient value to cover holding, maintenance, sale, and

³ www.irs.gov/instructions/i8283/ch02.html

administrative costs. If all other guidelines are met, the Gift Acceptance Committee will consider gifts of jewelry valued at \$10,000 or more and gifts of artwork and collectibles valued at \$25,000 or more.

Other criteria for acceptance of the proposed gifts of tangible personal property include the following:

- The type of gift the donor intends to fund with the property — for example, most personal property is not appropriate for funding gift annuities or pooled income funds, charitable remainder trusts, or charitable lead trusts
- Whether the property is readily marketable and what additional costs may be involved with the sale of the property
- Whether the donor has requested any restrictions on the use, display, or sale of the property
- Whether the donor is aware of the Foundation's policy of selling such gifts as soon as possible after receipt
- Whether the donor is willing and able to finance the packing, shipping, and in-transit security, insurance, and other costs associated with transferring the gift to the Foundation. The Foundation requires that personal property be insured at the donor's expense until it is delivered safely and transfer of ownership is complete.

Donors who intend to give tangible personal property to the Foundation must submit a gift proposal in writing. The proposal must include a description of the gift, proof of ownership, the donor's cost basis, date of acquisition, and a qualified appraisal performed within 60 days of the gift proposal date.

Donors must complete IRS Form 8283. If the Foundation sells a gift of tangible personal property within two years of receipt, the sale will be reported to the IRS through submission of Form 8282. In such cases, a copy of Form 8282 will be provided to donors. In considering gifts of tangible personal property, donors are advised to consult with a professional adviser regarding the related use rules that apply to such gifts and their tax deductibility.

Gifts in Kind (retained for Foundation use)

Furniture, equipment, medical supplies, computer hardware and software, and Rotary memorabilia are examples of gifts in kind that may be considered for acceptance by the Foundation. The Gift Acceptance Committee will consider such gifts case by case.

Depending on the nature of the gift, there may be associated maintenance, storage, shipping, and insurance costs. Generally, the Gift Acceptance Committee will use the following criteria to determine whether a gift in kind will be accepted by the Foundation:

- Whether the property furthers the mission or enhances the history of The Rotary Foundation
- Whether the donor has requested any restrictions on the use or display of the property
- Whether the donor is willing and able to finance the packing, shipping, and in-transit security, insurance, and other costs associated with transferring the gift to the Foundation. The Foundation requires that a gift in kind be insured at the donor's expense until it is delivered safely and transfer of ownership is complete.

Donors who intend to give gifts in kind to the Foundation must submit a gift proposal in writing. The proposal must include a description of the gift, proof of ownership, the donor's cost basis, date of acquisition, and a qualified appraisal performed within 60 days of the gift proposal date. In addition, the donor must provide a written document clearly identifying the property (describing the items in detail) and stating the donor's clear intent to transfer all rights of ownership to the Foundation.

In considering such gifts, donors are advised to consult with a professional adviser regarding the related use rules that apply to such gifts. Unless it can be determined that the item being donated will be used by the Foundation to further its mission, a donor's deduction will be limited to the lesser of his or her cost basis and the fair market value of the property.

Other Nontraditional Asset Gifts

Gifts of nontraditional assets are complicated and can carry with them additional risks and costs to both the donor and the Foundation. This Policy is meant to ensure that the Foundation makes prudent decisions that maximize the benefit of these gifts to Foundation programs.

Intellectual Property — The Foundation will consider gifts of intellectual property such as royalties, copyrights, patents, contract rights, and similar intangible interests only upon approval by the Gift Acceptance Committee. The committee will consider the appraised value of the intellectual property, the administrative costs involved in accepting such a gift, and whether the donor agrees to assign all rights related to the intellectual property.

Criteria for acceptance of a gift of intellectual property include the following:

- Whether the intellectual property furthers the mission of the Foundation
- Whether ownership of the intellectual property right can clearly be transferred or assigned to The Rotary Foundation
- Whether the intellectual property right is a full or fractional interest
- Whether the interest is worth more than \$5,000, the minimum for the Gift Acceptance Committee to consider such a gift
- Whether any costs are associated with acceptance of the intellectual property right
- Whether the donor has requested any restrictions on the retention or use of the property

Oil, Gas, and Mineral Interests — Because the Foundation's headquarters is not located in an active mineral-interest state, and these interests are generally difficult to sell and unpredictable in income generation, the Foundation may accept oil and gas property interests only upon approval by the Gift Acceptance Committee.

Criteria for acceptance of proposed gifts of oil, gas, and mineral interests include the following:

- Gifts of surface rights must have a minimum value of \$25,000
- Gifts of oil, gas, and mineral interests must generate at least \$3,000 per year in royalties or other income (as determined by the average of the three years preceding the gift)
- The property must not have extended liabilities or other considerations that make receipt of the gift inappropriate (the Foundation may consult a professional adviser for further review)
- The donor must provide an environmental review to ensure that the Foundation has no current or potential exposure to environmental liability

Timeshare Units — Because of the limited value and market, and inherent expenses associated with timeshare units, the Foundation will not consider a gift of this nature unless it has an estimated fair market value of \$100,000 or more. The Foundation may accept gifts of timeshare units of this value only upon approval by the Gift Acceptance Committee. Donors who intend to gift a timeshare unit to the Foundation must make their gift proposal in writing. The proposal must include a description of the gift, proof of ownership, and a qualified appraisal performed within 60 days of the gift proposal date.

Life Income Gifts (split-interest gifts)

Charitable Gift Annuities

A charitable gift annuity is an agreement between the donor and the Foundation by which the donor agrees to make an irrevocable contribution of cash or property and the Foundation agrees, in return, to provide the donor or a named beneficiary (“annuitant”), a fixed payment (annuity). Annuity payments never change in amount or frequency during the life of the annuitant. The payments are backed by the Foundation’s available assets.

The Foundation usually follows the annuity rates recommended by the American Council on Gift Annuities. The number of annuitants, their ages, and the date the payments begin determine the annuity rate. Generally, the longer the donor waits for the annuity to begin payment, the higher the annuity rate.

There is a maximum of two annuitants for each annuity, and they must be at least 50 years of age at the time of the gift. The minimum amount required to establish a gift annuity is \$10,000. The charitable receipt for tax purposes is based on IRS calculations that determine the probable amount that will benefit Foundation programs and is less than the face value of the gift.

Charitable Lead Trusts

A charitable lead trust is an irrevocable agreement in which the income, or “lead” interest, earned on the principal amount contributed is paid to the Foundation, and the “remainder” interest is given to one or more individuals. The amount paid to the Foundation may be either a fixed sum (an “annuity trust” interest) or a percentage of the trust assets as valued each year (a “unitrust” interest). At the conclusion of the payment period, the trust assets are returned to the donor or to someone designated by the donor with the possibility of significant tax benefits for heirs or transferees.

The Foundation may serve as trustee of a charitable lead trust to which the initial contribution is at least \$100,000, and the trust term may be at the discretion of the donor, subject to approval by the Foundation where the Foundation acts as trustee.

Charitable Remainder Trusts

A charitable remainder trust is an irrevocable trust that provides for a specified distribution to the donor or other individuals named by the donor for a term of years or lives. Upon termination, all remaining trust assets pass to the Foundation.

Several variations of the unitrust exist. These include a flip unitrust, which is generally used by the Foundation for charitable remainder trusts funded with real estate.

The Foundation may serve as trustee of a charitable remainder trust to which the initial contribution is at least \$100,000 and in which the Foundation is named as the sole charitable beneficiary. If the income interest is for life, the beneficiary or beneficiaries must be at least 50 years of age, and there may be no more than two beneficiaries. The value of the charitable contribution for tax purposes is based on IRS calculation that determines the possible amount the Foundation will receive and is less than the face value of the gift.

A charitable remainder annuity trust — pays a fixed annual amount to the income beneficiary or beneficiaries, which must be at least 5 percent of the fair market value of the assets initially contributed to the trust. No additional gifts may be made to the annuity trust after its creation.

A charitable remainder unitrust — pays the income beneficiary or beneficiaries a fixed percentage (at least 5 percent) of the fair market value of trust assets, as valued annually. Because the value of assets will change from year to year, the amount of the unitrust payment will also vary each year. Additional contributions may be made to the trust after it is established if the trust agreement allows them.

Pooled Income Fund

Under the terms of The Rotary Foundation Pooled Income Fund (“Fund”), donors can make a gift of cash or publicly traded securities to the Fund. In return, units in the Fund are assigned to donors, or designated beneficiaries, who will receive all income from those units for life. Donors may name one or two income beneficiaries. Income beneficiaries must be at least 50 years of age.

All assets contributed to the Fund are pooled or commingled for investment purposes. The amount of quarterly income paid to Fund beneficiaries is based on the fair market value of the gift and the variable rate of return that the Fund produces.

The minimum initial gift amount for participation in the Pooled Income Fund is \$5,000. Subsequent additions may be made in increments of \$1,000 or more.

Estate Gifts (testamentary gifts)

Estate gifts are generally arranged during the donor’s lifetime, with the transfer of assets taking place after the donor’s death. When practical, any estate gift that would require approval of the transfer of the asset should be reviewed and approved by the Foundation prior to the commitment being finalized. Donors are advised to consult with the Foundation regarding how to designate the gift and to discuss any restriction that is being considered.

Legacy Gifts (bequests)

A legacy gift to the Foundation is a gift made in the donor’s will, revocable trust, or a similar estate planning document that effects a transfer at death. Popular designations that benefit the Foundation include a gift of a specific amount, a percentage of the estate, or the remainder of an estate.

Direct, unencumbered gifts will be accepted by the Foundation if the underlying assets are in conformity with the guidelines set forth in Section VI.A of this Policy, “Outright Gifts.”

Donors are encouraged to notify the Foundation when considering a bequest in order to ensure that it meets the criteria set forth in this Policy.

Designating the Foundation as Beneficiary

The Foundation will accept any funds that it receives as a designated beneficiary (or an alternate beneficiary) of a life insurance policy, a deferred annuity contract, an IRA, a defined benefit plan, a 401(k) plan, a defined contribution (profit-sharing) plan, or other qualified plan, unless the designation imposes restrictions or a trust arrangement, in which case prior review and approval by the Foundation are required.

The Foundation will accept beneficial interest in an insurance policy without minimum but reserves the right to decline to pursue receipt of funds offered under such interest if it proves administratively burdensome.

Life Insurance Policies

The Foundation will accept ownership of life insurance policies that meet the following criteria.

If the policy to be gifted is fully paid as of the date of the gift:

- The policy must have a minimum face value of \$1,000
- The life expectancy of the insured must be less than 15 years, as determined actuarially
- The Foundation must have the ability to liquidate the policy for cash value net of any liquidation charges
- The policy must be free of loans when the Foundation takes ownership

If the policy to be gifted is not fully paid as of the date of the gift, and the donor requests that the Foundation make the premium payments on the donor's behalf:

- The policy must have a minimum face value of \$5,000
- The life expectancy of the insured must be less than 15 years, as determined actuarially
- The Foundation must have the ability to liquidate the policy for cash value net of any liquidation charges
- The policy must be free of loans when the Foundation takes ownership
- The donor must agree to forward contributions to the Foundation in amounts equal to the cost of corresponding periodic premium payments
- The amount of the periodic premium must be more than \$200

If the policy to be gifted is not fully paid and the donor will pay future owed premiums directly to the insurance company until the policy is fully paid:

- The policy must have a minimum face value of \$1,000
- The life expectancy of the insured must be less than 15 years as determined actuarially
- The Foundation must have the ability to liquidate the policy for cash value net of any liquidation charges
- The policy must be free of loans when the Foundation takes ownership

Only individual gifts of life insurance will be accepted; individual insurance policies purchased by a group of individuals will not be accepted. The Rotary Foundation will not accept ownership of term life insurance policies.

Major Gift Pledges

The Foundation may accept unconditional promises to give (pledges) with payment terms generally of three years or less and valued at \$10,000 or more. The first payment should represent an equal portion of the total value of the pledge. A pledge meeting these criteria is considered active upon receipt of the signed pledge agreement with the terms established in writing. These pledges are considered by the Foundation to represent a binding obligation of the donor and are recorded on the Foundation's financial statements.

Pledges must also comply with the following restrictions:

- Payments must come from the individual or entity making the pledge.
- Payments cannot be made through Rotary Direct.
- A pledge must be for a single designation only (no split-designation pledges).
- Past giving cannot apply toward the pledge.
- Payments cannot come from a donor advised fund or family foundation (unless the family foundation is making the pledge).
- Only the pledge payments themselves count toward club or district credit.
- If the intent is for the pledge to establish a named endowed fund, the fund will be created after \$25,000 has been received by the Foundation for the intended designation.

The Rotary Foundation Donor Advised Fund

A donor advised fund (DAF) is a charitable giving vehicle that offers individuals and Rotary-affiliated groups the flexibility to make grant recommendations to IRS-approved charities in good standing such as The Rotary Foundation.

The Rotary Foundation DAF is a separate fund held by the Foundation. Contributions are irrevocable gifts to the Foundation and are tax-deductible to the fullest extent provided by U.S. law. All contributions become assets of the Foundation, which retains sole discretion as to their investment and distribution.

All activities of The Rotary Foundation donor advised fund and donor participation in the program are subject to the terms and conditions described in the donor advised fund program circular.

Gift Acknowledgment

The Rotary Foundation is not responsible for maintaining records for proof of charitable contributions, and will issue receipts for gifts in compliance with local laws.

Gift Agreements

Outright, life income agreements (LIAs), and testamentary gifts that will be directed to a named term fund or named endowed fund require a gift agreement. The gift agreement must be signed by the donor(s) and the general secretary or a representative of the Foundation and is considered a legally binding contract.

The gift agreement will outline the following:

- Initial gift amount, if outright
- Estimated gift amount to be realized if LIA or testamentary
- The gift's purpose, including all restrictions and/or preferences
- Investment governance and general administration
- Amendment in case the intended purpose of the gift becomes illegal, impractical, impossible, or inconstant with current programs of the Foundation

Named term funds and named endowed funds will be tracked through a unique tracked-gift identification number, and the spending will be directed as agreed to in the gift agreement. If the intended purpose no longer applies, the Trustees of the Foundation will modify the spending portion of the gift to comply with a current Foundation program. Every attempt will be made to honor the original intent of the donor(s) as defined in the signed gift agreement.

Gift Acceptance Committee

The purpose of the Gift Acceptance Committee is to advise the general secretary concerning acceptance of gifts to the Foundation, to advise the general secretary concerning trustee policy regarding acceptance of such gifts, and to develop effective practices and procedures for acceptance and management of gifts to the Foundation.

Members of the committee include the general secretary, the deputy general secretary, The Rotary Foundation general manager, chief financial officer, controller, director of investments and treasury, general counsel, and fund development director, or their delegates. Other staff members may be called upon as needed.

Meetings of the Gift Acceptance Committee are called on an as-needed basis to review gifts of real estate, tangible personal property, privately held stock, and gifts that fall outside of current gift acceptance practices or guidelines, and to review updates in practices resulting from changes in legal or financial requirements, or as requested by the general secretary.

Policy Amendment and Review

The general secretary has the authority to amend the Policy to comply with the law whenever it becomes inconsistent with the Internal Revenue Code of 1986 (the “IRC”) as amended or other applicable state or federal laws as of the date the change goes into effect. The general secretary will provide a written report to the Gift Acceptance Committee explaining the reason for the change to the Policy.

Responsibility for review of and recommended amendments to the Policy will be that of the Gift Acceptance Committee of the Foundation. The Gift Acceptance Committee will review this Policy at least annually.

The Gift Acceptance Committee can approve minor updates of a nonmaterial nature to the Policy; any substantial updates will be approved by the Trustees. The general secretary will determine whether the changes to the Policy should be submitted for approval at the next meeting of the Board of Trustees.

Policy Effective Date

The Gift Acceptance Policy was adopted and became effective on 27 April 2005. Updates to the Policy were approved and adopted on 1 December 2012. All gifts will be governed by the Gift Acceptance Policy that was in effect when they were accepted.



One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
www.rotary.org



PLANNED GIVING

Gift & Estate Planning Program (GEPP)

Giving Guide for Professional Advisors

Some individuals know that planned gifts can help them (a) plan for future financial needs, (b) use nontraditional assets, or (c) provide for the support of loved ones while also supporting Rotary programs. Others may not realize that a planned gift could actually resolve concerns over future financial uncertainties and obligations. The following list of common reasons people hesitate in making a planned gift can actually be turned into opportunities using the solutions provided in this guide:

- Planning for retirement or concern over resources in retirement
- Paying for **children's** college education
- Selling a business
- Tax issues (income, capital gain, gift and estate)
- Unknown future health care expenses
- Concern about care of others (spouse, parents, children)
- Concern about outliving resources
- Need to address multiple charities and limited assets
- Saddled with costs of owning underutilized real estate
- Concern about earnings available from current assets (CDs and dividends)
- Wanting to provide for their children and other heirs
- Thinking about finding an alternative to a new or existing private foundation
- Wishing to pass on charitable values to children and future generations

As a trusted adviser and friend of Rotary, you are in the unique position to translate these valid concerns into possible solutions through **The Rotary Foundation's** planned giving options. The following is a detailed analysis of why people might structure a gift and when they might appreciate professional advice and guidance.

DISCLAIMER: This material is prepared solely for Senior Rotary Leaders. The Rotary Foundation makes no effort to qualify the recipients of this information and expects each donor to rely on their own advisors. The Rotary Foundation does not make referrals.

Planned Giving Solutions

IRA Charitable Rollover

Who	What	When	Why
U.S. residents with IRA (Individual Retirement Accounts) assets who are 70 ½ years or older	Transfer IRA assets directly to charity without increasing taxable federal income	This provision is permanently enacted by law. Check with your advisor to see if you can benefit!	<ul style="list-style-type: none"> • Use IRA funds without increasing taxable income • Already used full charitable deduction for the year • Want to give a gift of a lifetime • Have to take required minimum distribution anyway • Concern over alternative minimum tax • No longer itemize • Have a Paul Harris Society commitment to fulfill
Amount	Recognition	Global Issues	Other
No minimum; maximum is \$100,000 per person	Major Donor or Paul Harris Society available	U.S. only	Does not apply to 401(k), SEP (simplified employee pension), and other retirement accounts

Testamentary Giving: Plan Now to Leave a Legacy Later

Who	What	When	Why
Everyone	Will, trust, retirement plan, bank, or brokerage account pay on death order, other property with title, insurance beneficiary designation	At any stage in life, over 70 is most common but many people are planning even earlier	<ul style="list-style-type: none"> • Value Rotary and Foundation programs and want to support the Foundation's mission • Want to reduce estate taxes • Want to leave a personal legacy • Do not have heirs that need the resources • Want to perpetuate Paul Harris Society level giving • Concerned about outliving resources but want to support Rotary programs • Benefitted as an alumni of Foundation programs
Amount	Recognition	Global Issues	Other
No restriction; \$25,000 to the Endowment Fund qualifies for a named fund	Bequest Society \$10,000; Benefactor is any amount to the Endowment Fund	Local law and customs affect the process and publicity for bequests	Idea. Help us identify and recognize individuals who have already included Rotary in their plans but never told the Foundation. Consider inviting Rotarians you know to make an estate gift.

Life Income Gifts with Rotary: Give Now and Maximize Benefits

Who	What	When	Why
Individuals and couples who are older than 50 and appreciate the security of potential lifetime payments	Charitable Remainder Trust (CRT); Charitable Gift Annuity (CGA); Pooled Income Fund (PIF); and other options in which Rotary contracts to make payments or acts as trustee	Minimum age is 50, common prior to retirement; annuities most beneficial after age 70	<ul style="list-style-type: none"> • Support the Foundation's programs • Obtain U.S. tax benefits in the year of the gift • Provide lifetime payments for self or loved one • Avoid capital gains on the transfer of appreciated assets • Increase annual income • Possibly reduce estate taxes • Provide financial security in retirement years • Address concerns about outliving resources • Use to make payments to elderly parent or college-age student for limited period of time • Obtain benefit from appreciated or underutilized assets
Amount	Recognition	Global Issues	Other
Minimums: \$5,000 for PIF; \$10,000 for CGA; and \$100,000 for CRT	Major Donor or Arch C. Klumph Society	The Foundation has CGA contracts with Rotarians in Japan	All can be funded by cash, credit card, or stock transfer; real estate can be used for certain trusts only; annuities are backed by the Foundation's assets; the PIF and trusts are backed only by the assets of the trust; Life Income Agreements benefit the Endowment Fund

The Rotary Foundation Donor Advised Fund (DAF) — Group, Individual, and Legacy Accounts

Who	What	When	Why
Any Rotarian, spouse, group of Rotarians, or interested individual in the U.S.	“Charitable checking account” — contributions are irrevocable gifts to the Foundation, but the donor may recommend grants to U.S.-based charitable organizations in good standing	Anytime, but often funded at year end when U.S. tax liabilities are estimated	<ul style="list-style-type: none"> • Desire to manage charitable dollars and support the Foundation • Enjoy connection with the Foundation • Need to improve local club or district management of charitable dollars • Want to donate money rather than pay taxes • Desire to transfer charitable giving tradition to heirs • Want to leave a legacy to the Foundation without changing will • Want to make recommendations in investments to potentially grow charitable dollars tax free
Amount	Recognition	Global Issues	Other
\$10,000 to open; no minimum balance required	None for opening the DAF; Major Donor, Paul Harris Society, and Arch C. Klumph Society available when transfers are made to Foundation programs	Certain Rotarian nonresidents may fund an account if they need a U.S. tax receipt or are not concerned about tax benefits	No Paul Harris or Major Donor recognition when donating to a DAF; consult the senior planned giving specialist to learn about other recognition. At death, a minimum of 50 percent of DAF is transferred to the Endowment Fund. Annually one percent of group accounts and \$250 from individual accounts is transferred to the Annual Fund, for which the account earns Paul Harris recognition points.

The number of reasons for structuring a planned gift is exceeded only by the multitude of benefits provided around the world through Rotary programs. By understanding what Rotary offers to help structure your gift, you will be in the position to help change the world. Thank you for reviewing this material and for reaching out to your partners in this effort: The Rotary Foundation planned giving staff. We are here to help.

Guidelines for Using The Rotary Foundation Donor Advised Fund for Global Grants

The Rotary Foundation of Rotary International Donor Advised Fund (TRF DAF) can be used by individual donors and groups to fund global grants.

Money donated to TRF DAF is an irrevocable contribution to The Rotary Foundation. Individual donors or group account appointees, who serve as account advisors, can recommend that the Foundation transfer funds to global grants. Here's how to use this type of funding:

BEFORE the global grant is approved

A club or district must submit an application for a global grant. Follow these steps to indicate on your application that TRF DAF money will be used to fund your grant:

- Confirm that the DAF is a TRF DAF. If the DAF is administered by an organization other than The Rotary Foundation, don't list it as a TRF DAF, but as a cash contribution.
- Obtain approval from the TRF DAF account advisor for the amount of money and the purpose described in the grant application.
- On the grant application, select The Rotary Foundation Donor Advised Fund from the drop-down menu of funding sources under Funding.
- Indicate on the application the amount that is intended to come from TRF DAF.
- Include the TRF DAF account number on the global grant application (e.g. 0123).

AFTER the global grant is approved

The account advisor has to initiate the transfer of funds from TRF DAF to the global grant after the grant is approved — it doesn't happen automatically. Here's how:

- Grant sponsors ask the TRF DAF account advisor to submit a **TRF DAF Grant Recommendation** to transfer the amount specified in the grant application to TRF.
- The TRF DAF account advisor submits the recommendation online. The recommendation can also be mailed or faxed using the contact information on the form.

FREQUENTLY ASKED QUESTIONS

What if the global grant isn't approved yet?

The account advisor should wait to ask for the transfer of TRF DAF funds until the grant is approved.

What if the TRF DAF funding source isn't included in the grant application?

If TRF DAF isn't listed on the grant application as a funding source, no transfer from TRF DAF to the global grant can be made.

What if the TRF DAF funding amount is different than the amount indicated on the grant application?

Only the amount of TRF DAF listed on the grant application can be transferred.

Questions?

Write to plannedgiving@rotary.org

**Thank you for helping Rotary Do Good in the World
through a Qualified Charitable Distribution (QCD) from your
Individual Retirement Account!**

The attached letters will help you make a transfer directly from your IRA.

Page 1. **“From Plan Owner to IRA Administrator”**
Please complete the underlined portions of the attached letter and send it to your IRA Plan Administrator to initiate the transfer.

Page 2. **“From Donor to The Rotary Foundation”**
Upon initiating the transfer, please complete the underlined portions from the attached letter and send (as addressed) to:

Vicky Perez, Senior Gift Administration Specialist
1560 Sherman Ave., FN120
Evanston, IL 60201-3698
FAX: (847) 556-2181

For assistance please contact Vicky Perez at vicky.perez@rotary.org or (847) 866-3401.

For more information on how Qualified Charitable Distributions,
also known as **IRA “charitable rollover gifts,”**
and other tax-advantaged ways to give can further your
philanthropic and financial goals, please contact:

Peter Doetschman, Sr. Planned Giving Officer

Planned.Giving@Rotary.org
(847) 866-3100

The Rotary Disaster Response Fund

The Rotary Disaster Response Fund supports relief and recovery efforts in areas that have been affected by natural disasters within the past six months. Your gift helps Rotary clubs provide recovery and support rebuilding efforts wherever the need is greatest.

Giving to the Rotary Disaster Response Fund is easy

- Donations may be made in any currency
- To donate via credit card, please visit my.rotary.org/en/disaster-response-fund
- To donate via check or wire, please visit my.rotary.org/en/check-draft-or-wire-payments
- To donate a gift of securities, please visit my.rotary.org/en/securities

How to apply for a Rotary Disaster Response Grant

Districts that have been affected by natural disasters can use Rotary Disaster Response Grants to launch their own projects or work with established relief organizations to help their communities recover. Grant funds can be used to provide basic items such as water, food, medicine, and clothing.

- To find out how to qualify for a grant, please visit my.rotary.org/en/take-action/apply-grants/qualification
- To apply for a grant, please visit my.rotary.org/en/take-action/apply-grants/rotary-disaster-response-grants

FREQUENTLY ASKED QUESTIONS

What if the disaster hasn't happened yet?

Districts may apply for a Rotary Disaster Response Grant before the impending disaster strikes. If your district is threatened by a disaster, submit your district's application to The Rotary Foundation. When the application is approved, the funds will be distributed to aid with recovery.

Can I contribute through my Donor Advised Fund?

Yes. Contributing to the Disaster Response Fund is done the same way that you would give to any Rotary Foundation program. Please reach out to the DAF Specialist with any questions.

How quickly will those in need receive the funds?

If funding from voluntary contributions is available, the distribution can be made in days after the application is approved.

Will I receive Foundation recognition for my gift?

Donors who contribute to the Disaster Response Fund will receive full recognition for Paul Harris Fellow, Paul Harris Society, and/or major donor status.

Can I choose the region my gift will go to?

No. Contributions are combined into one fund and made available to Rotary Districts worldwide as we hope to be able to easily respond when Rotarians request assistance.

Questions about the Disaster Response Fund?

Write to annualfund@rotary.org

Questions about the Donor Advised Fund?

Write to plannedgiving@rotary.org

FROM PLAN OWNER TO IRA ADMINISTRATOR

DATE

IRA PLAN ADMINISTRATOR

ADDRESS

CITY STATE ZIP CODE

RE: Request for Qualified Charitable Distribution from my Individual Retirement Account

Dear Sir or Madam:

Please accept this letter as my request to make a direct charitable distribution from my Individual Retirement Account # _____ pursuant Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended. I am 70 ½ years old or older.

Please issue a check in the amount of \$ _____ payable to:
The Rotary Foundation of Rotary International (FEIN 36-3245072)

And mail it as soon as possible, but to arrive no later than 31 December 2020, to:

Attn: Vicky Perez, Senior Gift Administration Specialist
The Rotary Foundation
1560 Sherman Avenue, FN120
Evanston, IL 60201-3698

In your communication to The Rotary Foundation, please include my name and address as listed below as the donor of record in connection with this transfer. Please copy me on your transmittal. If you have questions, please contact Vicky Perez at (847) 866-3401.

Thank you for your assistance in this matter.

Sincerely,

PRINTED PLAN OWNER NAME ROTARY ID NUMBER

ADDRESS

CITY STATE ZIP CODE

TELEPHONE NUMBER(S)

FROM DONOR TO THE ROTARY FOUNDATION

DATE

Vicky Perez, Senior Gift Administration Specialist
The Rotary Foundation
1560 Sherman Avenue, FN120
Evanston, IL 60201-3698

Dear Ms. Perez:

It is my pleasure to inform you that I have requested a qualified charitable distribution from my Individual Retirement Account payable to The Rotary Foundation of Rotary International in the amount of \$_____ from my plan trustee/administrator,

(NAME OF PLAN TRUSTEE/ADMINISTRATOR)

It is my intent to comply with Sec. 408(d)(8) of the Internal Revenue Code of 1986, as amended, in connection with this gift. Accordingly, upon your receipt of payment from my trustee/administrator, please send me a written acknowledgement that states the amount of my gift, that no goods or services were transferred to me by your organization in consideration for this gift, and that my gift will not be placed in a donor advised fund or supporting organization, nor will it fund a life income agreement.

I intend that this gift be allocated to:

- | | |
|--|---|
| <input type="checkbox"/> Endowment Fund – World Fund | <input type="checkbox"/> Annual Fund – World Fund |
| <input type="checkbox"/> Endowment Fund – SHARE | <input type="checkbox"/> Annual Fund – SHARE |
| <input type="checkbox"/> Endowment Fund – Rotary Peace Centers | <input type="checkbox"/> Area of Focus _____ |
| <input type="checkbox"/> PolioPlus | <input type="checkbox"/> Other, to be discussed. |

Gifts to Annual Fund or PolioPlus are eligible for Paul Harris Fellow recognition

Sincerely,

PRINTED PLAN OWNER NAME

ROTARY ID NUMBER

ADDRESS

CITY

STATE

ZIP CODE

TELEPHONE NUMBER(S)

E-MAIL ADDRESS/FACSIMILE NUMBER

Your Rotary Legacy

Yes, I/we have made a commitment to The Rotary Foundation Endowment.

Name(s) to appear on recognition materials and/or for future publication.

Address

City, state or province, country, and postal code

Email

Optional:

Rotary ID # Rotary club name

Rotary district

Date(s) of birth

Home, business, and/or mobile phone

The details and amount of your commitment will always remain confidential. Rotary may share your name unless you request anonymity.

The spending portion of the gift shall be:

- ☐ Unrestricted (World Fund)
- ☐ Directed to:
- ☐ SHARE (World Fund and District Designated Fund)
 - ☐ Rotary Peace Centers
 - ☐ One or more areas of focus:
 - ____ Peacebuilding and conflict prevention
 - ____ Disease prevention and treatment
 - ____ Water, sanitation, and hygiene
 - ____ Maternal and child health
 - ____ Basic education and literacy
 - ____ Community economic development
- ☐ Please contact me at the phone number above to discuss gift designation preferences.

The bequest will be funded by (some gift options are not available in all regions):

- ____ Will or living trust
- ____ Retirement plan beneficiary designation
- ____ Life insurance beneficiary designation
- ____ Donor advised fund
- ____ Charitable remainder trust
- ____ Other (please describe) _____

The gift to The Rotary Foundation is expected to be:

US\$ _____

(The dollar amount is used for recognition purposes; if no amount is selected we will default to Level One.)

Recognition options:

For those who commit \$10,000 or more, one recognition pin per person will be automatically shipped to a home address.

My/our recognition preferences are noted below:

- ☐ I/we *do not* wish to receive an engraved crystal.
(for commitments of \$25,000 or more)
- ☐ I/we *would* like a pendant with the pin(s).
- ☐ Tell me more about special naming opportunities.
- ☐ Send all recognition materials to this address instead:

- ☐ I/we have another request. (Please describe)

Signature

Date

Signature

Date

Please return this form and any supporting documents you wish to share that name Rotary as beneficiary. Contact information for your nearest Rotary office is featured on the reverse.

rotary.org/legacy

How to include Rotary in your estate plan

One of the most popular ways to include Rotary in an estate plan is through a will or codicil. Whichever method works best for you, please remember to use the official legal name, **The Rotary Foundation of Rotary International**, unless one of the following names applies in the region where you live:

- The Rotary Foundation (Canada)
- Rotary Foundation (India)
- Public Interest Incorporated Foundation —
Rotary Foundation Japan
- Rotary Foundation of the United Kingdom

Let Rotary recognize you

Once you have included Rotary in your estate plans, please complete this form and mail it to your closest Rotary office or submit notification of your gift at **rotary.org/legacy** so that we may properly thank you and recognize your generosity.

Individuals and couples who have substantiated a future gift of \$1 million or more to the Endowment are listed in Rotary's annual report and are invited to exclusive Rotary International and Foundation events. **Legacy Society** members also receive special recognition items and all the benefits provided to Bequest Society members.

Those who have made commitments for future gifts of \$10,000 to The Rotary Foundation are invited to join the **Bequest Society**. Each level of giving includes the benefits offered to Bequest Society members at the preceding levels.

- \$500,000 Special seating and registration benefits at the Rotary International Convention
- \$250,000 Posthumous induction into the Arch Klumph Society
- \$100,000 Customized Rotary's Promise crystal
- \$50,000 Separate named endowed funds directed to two areas of focus or districts
- \$25,000 Rotary's Promise crystal and named endowed fund
- \$10,000 Bequest Society pin and an exclusive art piece suitable for framing

World Headquarters

Rotary International
One Rotary Center
1560 Sherman Avenue
Evanston, IL 60201-3698 USA
Tel. +1-847-866-3100
Email: legacy@rotary.org

Brazil Office

Rotary International
Condomínio Comercial Casa das Caldeiras
Av. Francisco Matarazzo, 1752, conj. 1421
Água Branca
São Paulo, SP
05001-200 Brazil
Tel. +55-11-3217-2630
Email: fr.brasil@rotary.org

Europe/Africa Office

Rotary International
Witikonstrasse 15
CH-8032 Zurich, Switzerland
Tel. +41-44-387-71-11
Email: eao@rotary.org

Japan Office

Rotary International
Mita Kokusai Building 24F
Mita 1 Chome 4-28
Minato-ku, Tokyo 108-0073 Japan
Tel. +81-3-5439-5800
Email: rjpntrf@rotary.org

Korea Office

Rotary International
Rm. 705, 70, Gukjegeumyung-ro
Yeongdeungpo-gu, Seoul 07333
Korea
Tel. +82-2-783-3077
Email: rikorea@rotary.org

South Asia Office

Rotary International
Pullman/Novotel Commercial Tower
First Floor, Asset No. 2, Hospitality District
Aerocity (Near IGI Airport)
New Delhi 110037
India
Tel. +91-11-42250101 to 105
Email: risao@rotary.org

South Pacific and Philippines Office

Rotary International
P.O. Box 1415
Parramatta, NSW 2124
Tel. +61-2-8894-9800
Email: risppo@rotary.org

Great Britain and Ireland Office

Rotary Foundation of the United Kingdom
Kinwarton Road
Alcester
Warwickshire B49 6PB
England
Tel. +01789 765411
Email: rfuk@rotarygbi.org



MEMORIAL OR TRIBUTE GIFT FORM

Memorial and Tribute Contributions can also be made at www.rotary.org/give.
(Select **gift options** on step 3 to enter memorial/tribute information)

A gift to The Rotary Foundation for a loved one is a meaningful way to honor or memorialize that person. Tribute gifts can be a perfect birthday, wedding, or holiday gift for the person who has everything.

When you make a tribute or memorial gift, The Rotary Foundation will send a **letter to the recipient or the recipient's** family to let them know about your gift. The amount of your gift is not disclosed. We also will send an acknowledgment to you as the donor. You will receive a separate tax receipt for gifts above US\$25.

ENCLOSED IS MY GIFT IN THE AMOUNT OF:

☐ US\$50 ☐ US\$100 ☐ US\$250 ☐ US\$500 ☐ US\$1,000 ☐ Other _____

If you are giving \$1,000 and intend to name the honoree/decedent a Paul Harris Fellow,
please use The Rotary Foundation Contribution Form, 123-EN, available at www.rotary.org

DESIGNATION/PURPOSE (Check One): ☐ Annual Fund ☐ PolioPlus ☐ Endowment Fund

DONOR OF CONTRIBUTION AND HONOREE/DECEDENT INFORMATION

In Memory of _____ or In Honor of _____

Honoree's ID (if known) _____ for the occasion (optional) _____

Donor Name _____ Donor ID (if known) _____

Address _____

City _____ State/Prov _____ Postal Code _____

Country _____ E-mail _____ Phone _____

Please credit the Rotary Club of _____ District _____

PLEASE SEND NOTIFICATION OF THIS CONTRIBUTION TO THE FAMILY OR INDIVIDUAL NAMED BELOW

Name _____

Address _____

City _____ State/Prov _____ Postal Code _____

Country _____

How would you like your name(s) printed on the Notification Letter? _____

MAIL CHECKS TO (USA):
The Rotary Foundation
14280 Collection Center Drive
Chicago, IL 60693 USA

MAIL CHECKS TO: (CANADA):
The Rotary Foundation (Canada)
c/o 911600,
PO Box 4090, STN A
Toronto, ON M5W 0E9
Canada

QUESTIONS:
Rotary Support Center
1-866-9Rotary
RotarySupportCenter@rotary.org

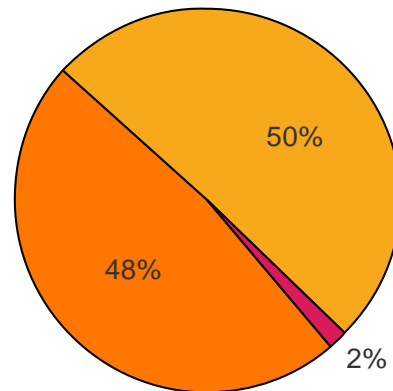
Rev. Sept 2015

POOLED INCOME FUND INVESTMENT REPORT - December, 31 2018

INVESTMENT OBJECTIVE

The Fund's primary investment objective is to balance the interests of the income beneficiaries with the long-term interests of The Rotary Foundation's Endowment Fund. To achieve this objective, The Fund targets an asset allocation equally weighted between global equities and bonds, while utilizing a variety of passively managed investment strategies. Over the long-term this portfolio can be expected to generate current income with the potential for moderate principal growth.

CURRENT ASSET ALLOCATION



Fixed Income Equities Cash and Cash Equivalents

PERFORMANCE SUMMARY

Annualized Portfolio Returns

	1 yr	3 yr	5 yr	10 yr	Inception*
Total Return	(4.1%)	4.8%	3.4%	6.7%	4.4%
Benchmark**	(4.3%)	4.1%	2.9%	6.1%	4.4%

* Performance Inception Date: 11/1/2000

** Benchmark is comprised of 50% MSCI All Country World Index / 50% Barclay's 1-5 Year Government / Credit Index

TOTAL PIF VALUE

Total 2018 PIF Value	\$905,797
Total 2017 PIF Value	\$1,003,860
Total PIF Units	4,474

POOL SUMMARY

	Current Year	Previous Year
Yield	2.54%	2.31%
Market Value Per Unit	\$202.44	\$216.47
Income Distribution*	\$24,420	\$21,961

*Accrued income figures reported.

If you have questions or would like additional information regarding this statement, please contact Rotary's planned giving team at plannedgiving@rotary.org or (847) 866-3100.

ROTARY ACRONYMS

5450	Our District number. Covers the area from Castle Rock to Mead, and Summit County to Wray
AG	Assistant Governor: Serves as Assistant to the District Governor and as a conduit between the DG and the clubs
AKS	Arch Klumph Society - \$250,000+ donation to the Foundation
APF	Annual Programs Fund - the primary fund of TRF financing the programs of the Foundation
AREA	A few clubs (2-6) in close proximity that are assisted by one AG
BOD	Board of Directors
CLP	Club Leadership Plan - new structure for clubs
DA	District Assembly (Club and District Leadership Seminar)
DC	District Conference
DDF	District Designated Funds
DG	District Governor
DGE	District Governor Elect (waiting in the in-box to serve in the next year)
DGN	District Governor Nominee (to serve as DG 2 years into the future)
DGND	District Governor Nominee Designate (to serve as DG 3 years into the future)
DISTRICT	A grouping of multiple clubs (50-100 in one geographical area)
DLP	District Leadership Plan
DRFC	District Rotary Foundation Committee
EREY	Every Rotarian Every Year (goal of the RI Foundation to have every Rotarian contribute some amount every year)
EXCOM	Executive Committee at the District Level - serves to help clubs do what they do
HOF	House of Friendship (an area at conferences and workshops for clubs to display their projects)
Interact	High school club supervised by Rotary
MOP	Manual of Procedure
MPHF	Multiple Paul Harris Fellow
PDG	Past District Governor
PE	President Elect of a Rotary Club, to serve in the next Rotary year
PEN	President Elect Nominee, to serve in 2 years
PEND	President Elect Nominee Designate, to serve in 3 years
PETS	President Elect Training Seminar (held once/year with 4 other districts)
PHF	Paul Harris Fellow, donor of \$1,000 to TRF over any period of time
PHS	Paul Harris Society, donor who commits to a \$1,000/year donation to TRF for as long as he/she is able
POINTS	Foundation Recognition Points given for contributions to TRF
RAG	Rotarian Action Group
RC	Rotary Coordinator
RI	Rotary International (the oldest International Service organization in the world)
RID	Rotary International Director
RIP	Rotary International President
RLI	Rotary Leadership Institute
Rotaract	College/young adult club supervised by Rotary
RRFC	Regional Rotary Foundation Coordinator
RYLA	Rotary Youth Leadership Award - Week long Leadership Camp for high school juniors and seniors
SAR	Semi Annual Report from RI
Satellite	Associated with a regular Club but meets at a different time.
SHARE	The TRF fund that provides \$\$ to districts for local and international projects
TRF	The Rotary Foundation
WASRAG	Water and Sanitation Rotarian Action Group
YE	Youth Exchange
YRYLA	Young Rotary Youth Leadership Award - Week long Leadership Camp for students going into the 8th grade.
ZONE	A grouping of multiple districts (we are in Zone 27)



List of Rotarian Action Groups

(For current action groups,

see <https://www.rotary.org/myrotary/en/document/rotarian-action-groups-officer-directory>.)

Alzheimer's/Dementia	http://adrag.org
Blindness Prevention	http://www.rag4bp.org
Blood Donation	http://www.ourblooddrive.org
Child Slavery	http://www.roisight.org/cs/
Dental Volunteers	http://www.ragdvs.com
Diabetes	http://www.ragdiabetes.org
Disaster Assistance	barry@rassin.org
Endangered Species	http://www.endangeredrag.org
Family Health & AIDS Prevention	http://www.rffa.org
Food Plant Solutions	http://www.foodplantsolutions.org
Health Education and Wellness	http://www.hewrag.org/
Hearing	http://www.ifrahl.org
Hunger and Malnutrition	http://www.alleviatehunger.org
Literacy	http://www.litrag.org
Malaria	http://www.remarag.org
Microfinance and Community Development	http://ragm.org
Multiple Sclerosis	http://www.rotary-rfmsa.org
Peace	http://www.rotarianactiongroupforpeace.org
Polio Survivors and Associates	http://www.rotarypoliosurvivors.com
Population Growth and Sustainable Development . .	http://www.rifpd.org
Preconception Care	knijff44@gmail.com
Water and Sanitation	http://www.wasrag.org



List of Rotary Fellowships

(For current fellowships, see <https://www.rotary.org/myrotary/en/rotary-fellowships>.)

Amateur Radio	Environment	Photographers
Antique Automobiles	Esperanto	Police and Law Enforcement
Authors and Writers	Fishing	Pre-Columbian Civilizations
Beer	Flying	Quilters and Fiber Artists
Bird Watching	Geocaching	Railroads
Bowling	Go	Recreational Vehicles
Canoeing	Golf	Rotary Global History
Caravanning	Home Exchange	Rotary Heritage and History
Carnival and Festivals	Honorary Consuls	Rotary Means Business
Chess	Horseback Riding	Rotary on Stamps
Computer Users	Internet	Scouting
Cooking	Italian Culture	Scuba Diving
Convention Goers	Jazz	Singles
Cricket	Latin Culture	Skiing
Cruising	Lawyers	Social Networks
Curling	Magicians	Tennis
Cycling	Magna Graecia	Total Quality Management
Doctors	Marathon Running	Travel and Hosting
Doll Lovers	Motorcycling	Wellness and Fitness
E-Clubs	Music	Wine
Editors and Publishers	Old and Rare Books	Yachting
	Past District Governors	

Rotary International's programs and service opportunities, listed below, are designed to help Rotarians meet the needs of their own communities and assist people worldwide.

Global Networking Groups encompass Rotary Fellowships (vocational and recreational interest groups) and Rotarian Action Groups (groups focused on service activities). The more than 90 Global Networking Groups are open to all Rotarians, spouses of Rotarians, and Rotaractors.

Interact is a service organization organized and sponsored by Rotary clubs for youth ages 14-18. It has more than 10,900 clubs in 121 countries.

Rotaract is organized by Rotary clubs to promote leadership, professional development, and service among young adults ages 18-30. There are more than 7,000 clubs in 162 countries.

Rotary Community Corps (RCC) are groups of non-Rotarians who work to improve their communities. There are more than 6,400 RCCs in 76 countries, all organized and sponsored by Rotary clubs.

Rotary Friendship Exchange encourages Rotarians and their families to make reciprocal visits to other countries, staying in each other's homes and learning about different cultures firsthand.

Rotary Volunteers (Phased out June 30, 2011)

Rotary Youth Exchange offers students ages 15-19 the chance to travel abroad for cultural exchanges of one week to a full academic year. Rotary clubs and districts sponsor and host about 9,000 Youth Exchange students a year.

Rotary Youth Leadership Awards (RYLA) are seminars sponsored by clubs and districts to encourage and recognize the leadership abilities of youth and young adults ages 14-30.

World Community Service (WCS) (Phased out June 30, 2011)

STORYTELLING RESOURCES

Resources for Rotary Leaders

- Storytelling webinar [recording](#), [PowerPoint](#), and [highlighted resources](#)
- [Strategies](#) for creating and using stories to inspire donors to give
- [Guidelines](#) for writing an effective blog post
- [Rotary Shop](#) publications to promote The Rotary Foundation
- [Methods](#) to support The Rotary Foundation
- [Tactics](#) to craft a People of Action story

The Rotary Foundation



In your work as a professional advisor, you value professionalism, integrity and honesty, taking the utmost care when serving your clients. As a nonprofit organization, we share your values and take the same care when it comes to helping our donors plan charitable gifts to The Rotary Foundation. Please use these tools as you help your clients with their charitable plans, and feel free to [contact us](#) for more information or assistance.

Tools for Professional Advisors

Legal name: The Rotary Foundation of Rotary International

Federal tax ID number: 36-3245072

Located in: Evanston, IL

See the Benefits Today

Provide your clients with a free, no-obligation illustration of their gifts to the Foundation with our [Gift Illustrator](#) tool. Instantly calculate deductions, tax savings and other benefits for multiple gift types.

Make a Gift to the Foundation in Your Will

If your clients are interested in supporting the Foundation with a gift in their wills, we have provided sample [bequest language](#) that they can bring to their estate planning attorneys.

Partner With Us

We understand that gifts to charities such as the Foundation can be an important part of your clients' overall financial and estate plans. That's why we're committed to working with you to ensure that your clients find the charitable arrangements that best meet their needs. We believe that charitable planning is a process that ideally involves the donor, professional advisors and our gift planning staff—all working together to arrange the best gift possible.



ROTARY AND POLIO

Polio

Poliomyelitis, or polio, is a paralyzing and potentially fatal disease that still threatens children in some parts of the world. Poliovirus invades the nervous system and can cause total paralysis in hours. It can strike people of any age but mainly affects children under five. Polio can be prevented by vaccines, but it is not curable. Unlike most diseases, polio can be eradicated.

PolioPlus

For more than 30 years, Rotary and our partners have driven the effort to eradicate polio worldwide. Our [PolioPlus](#) program was the first initiative to tackle global polio eradication by vaccinating children on a massive scale. As a core partner in the [Global Polio Eradication Initiative](#), Rotary focuses on advocacy, fundraising, volunteer recruitment, and awareness-building.

Rotary members have contributed \$1.9 billion and countless volunteer hours to protect more than 2.5 billion children in 122 countries from this paralyzing disease. Rotary's advocacy efforts have played a role in decisions by governments to contribute more than \$8 billion to the effort.

Polio Today

With our partners, we have reduced polio cases by 99.9 percent, from 350,000 cases in 125 countries in 1988 to just 33 cases caused by the wild virus in 2018. Only two countries continue to report cases of wild poliovirus: Afghanistan and Pakistan. The infrastructure we helped build to end polio is also being used to treat and prevent other diseases and create lasting impact in other areas of public health.

Challenges

Rotary and our partners have made tremendous progress against polio, but eliminating all cases is going to take even more progress and perseverance. Afghanistan and Pakistan face unique challenges, including political insecurity, highly mobile populations, difficult terrain, and, in some instances, logistical barriers. With sufficient resources, the commitment of national governments, and innovations that improve access to remote areas, we are optimistic that we can eliminate polio.

Ensuring Success

POLIOPLUS RESOURCES

- [End Polio Now newsletter](#): Updates and news about polio eradication efforts, published every other month
- [End Polio Now poster](#): Features the End Polio Now logo and graphics
- [End Polio Now pins](#): Lapel pins with the End Polio Now logo
- [End Polio Now: Countdown to History brochure](#): Infographics that explain the Bill & Melinda Gates Foundation's 2-to-1 fundraising agreement with Rotary
- [Top 5 Reasons to Eradicate Polio flier](#): Features the top reasons to achieve a polio-free world
- [Top 5 Reasons to Eradicate Polio poster](#): Features the top reasons to achieve a polio-free world

For more information and resources, visit endpolio.org.



NEWS RELEASE

The Rotary Club of [CLUB NAME] will mark historic progress toward a polio-free world while urging the community to help end the paralyzing disease

Event is among thousands to be held by Rotary clubs around the world on World Polio Day, 24 October

[CITY, STATE or PROVINCE] ([DATE] October 2019) — Rotary members in **[CITY]** are taking action on World Polio Day to raise awareness, funds, and support to end polio, a vaccine-preventable disease that still threatens children in parts of the world today.

[BRIEF EVENT DESCRIPTION]

WHAT:

WHO:

WHEN:

WHERE:

When Rotary and its partners launched the Global Polio Eradication Initiative more than three decades ago, polio paralyzed 1,000 children every day. We've made great progress against the disease since then. Polio cases have dropped by 99.9 percent, from 350,000 cases in 1988 in 125 countries to 33 cases of wild poliovirus in 2018 in just two countries: Afghanistan and Pakistan. And we remain committed to the end.

With polio nearly eradicated, Rotary and its partners must sustain this progress and continue to reach every child with the polio vaccine. Without full funding and political commitment, this paralyzing disease could return to polio-free countries, putting children everywhere at risk. Rotary has committed to raising US\$50 million each year to support global polio eradication efforts. The Bill & Melinda Gates Foundation has pledged to match that 2-to-1, for a total yearly contribution of \$150 million.

[QUOTE FROM ROTARY MEMBER ORGANIZING THE EVENT]

Rotary has contributed more than \$1.9 billion to ending polio since 1985, including **[LOCAL FUNDRAISING FIGURES]** donated by the Rotary Club of **[CLUB NAME]**.

About Rotary

Rotary is a global network of 1.2 million neighbors, friends, leaders, and problem-solvers who unite and take action to create lasting change in communities around the globe. For more than 110 years, Rotary's people of action have used their passion, energy, and intelligence to improve lives through service. From promoting literacy and peace to providing clean water and improving health care, Rotary members are always working to better the world. Visit endpolio.org to learn more about Rotary and the fight to eradicate polio.

CONTACT:**EMAIL:****PHONE:**

endpolio.org

[CLUB WEBSITE]

Rotary has committed to raising \$50 million per year for polio eradication. The [Bill & Melinda Gates Foundation](#) has pledged to match that 2-to-1, for a total commitment of \$150 million each year. These funds provide much-needed operational support, medical workers, laboratory equipment, and educational materials. Governments, corporations, and private donors all play a crucial role in funding.

Rotary in Action

More than 1 million Rotary members have donated their time and money to eradicate polio, and every year, hundreds of member's work with health workers to vaccinate children in countries affected by polio. Rotary members work with [UNICEF](#) and other partners to prepare and distribute informational materials for people in areas that are isolated by conflict, geography, or poverty. They also mobilize to recruit fellow volunteers, assist in transporting the vaccine, and provide other logistical support.

Celebrity Support

Rotary has a growing list of public figures and celebrities who support our fight against polio, including Bill Gates, co-chair of the Bill & Melinda Gates Foundation; actresses Kristen Bell and Archie Panjabi; actor and wrestling superstar John Cena; supermodel Isabeli Fontana; Nobel Peace Prize laureate Archbishop Emeritus Desmond Tutu; action-movie star Jackie Chan; actor Donald Sutherland; boxing great Manny Pacquiao; pop star Psy; golf legend Jack Nicklaus; conservationist Jane Goodall; premier violinist Itzhak Perlman; Grammy Award winners A.R. Rahman, Angélique Kidjo, and Ziggy Marley; and peace advocate Queen Noor of Jordan. These ambassadors help Rotary educate the public about the disease and the fight to end polio for good.

TOP 5 REASONS TO ERADICATE POLIO

1

To improve lives.

16 million people are walking today who would have otherwise been paralyzed.

To invest in the future.

If polio isn't eradicated, within 10 years, as many as 200,000 children could be paralyzed by it each year. A polio-free world will be a safer world for children everywhere.

2

3

To improve child health.

Polio surveillance networks and vaccination campaigns also monitor children for other health problems like vitamin deficiency and measles, so they can be addressed sooner.

To save money.

A polio-free world will save the global economy \$40-\$50 billion in health costs within the next 20 years.

4

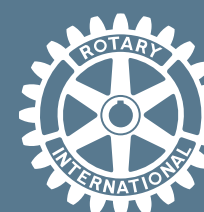
5

To make history.

Polio eradication would be one of history's greatest public health achievements, with polio following smallpox to become only the second human disease eliminated from the world.

endpolio.org[Donate Now](#)

Rotary

**END
POLIO
NOW**

2019-2020 ANNUAL FUND & POLIOPLUS FUNDRAISING

1. How much has your Club contributed in total over the years? How do you **acknowledge and celebrate** this accomplishment?
2. How many **Club points** do you have? How can they be **leveraged** to get non-donor members to give? Can you challenge your Club to do a 1:1 match – i.e. for every dollar given (minimum \$100), the Club will match the donation with an equal number of points. The expectation is to gain a first time new Paul Harris Fellow member and PHF+ for those who have already achieved a PHF level.
3. What members **have not given – ever**? What does your Club need to do to develop them into Rotary Foundation donors? How can you get them to be at least a minimum \$100 donor in the 2017-18 Rotary year?
4. What members **have given in the past, but it has been 2 years or more since their last gift**? How will these members be encouraged to give again?
5. How can you leverage the following gifting opportunities promoted in the 100th anniversary year?
 - **\$26.50** The Foundation's first gift in 1917
 - **\$100** To celebrate 100 years of The Rotary Foundation
 - **\$536** The value of our Foundation's first gift in today's dollars
 - **\$1,000** To honor someone as a Centennial Year Paul Harris Fellow
 - **\$2,650** To make a special centennial gift
6. What Club members can be **challenged to achieve their first or PHF+ next level**? How do the **points** come into play to do this? How many NEW PHFs can you achieve this year? How many PHF+s can you get to the next level? How can you encourage consistent members who are donors to join the **Paul Harris Society** (\$1,000 or more per year in Annual Fund SHARE or PolioPlus giving)?
7. Who has been a consistent donor and appears to be passionate about Rotary? Look for PHF+4 level of givers. Are they **candidates to learn more about the Benefactor** (provisions in his/her estate plan for the RI Foundation or who make outright gifts of \$1,000 to the Endowment Fund) or **Bequest Society** (estate plans totaling \$10,000 or more).
8. Do you have anyone who is in the PHF+7 or PHF+8 level of giving? Are they ready to be a **Major Donor** (combined giving has reached \$10,000)? How can you get them to commit to becoming a Major Donor?
9. How many members are using **Rotary Direct (Every Rotarian Every Year)** as their method of giving? The advantage is economical: a) it cuts down on the amount of work a Club member must do to report donors and b) funds are invested immediately and not held in Club accounts until the quarter ends or until the end of a Rotary year. How can the Club sign up EREY donors?
10. **Have you had a special ceremony to initiate new PH Fellows lately? A new PH Society member?** What recognition program do you have in place? Do you need help developing one?
11. Are you reviewing monthly **Foundation Focus e-newsletters** to learn more about TRF? Are you sharing information from this educational tool with your club members?
12. **How often do you speak about the RI Foundation at Club meetings?** Six focus areas? Rotary Moments? Talk about projects that are funded through TRF funds coming through district and global grants? What do you need to do to get on the program and/or announcements more often?
13. How has your Club benefited by receiving **district designated funds (DDF)**? Have you received funding for any **global grants**? How do you keep members apprised of them?
14. **How often do you update your Club on PolioPlus efforts?** Do you need a speaker/program? Do you need ideas on how to raise funds from your community to support eradication efforts?

Rotary District 5450

Polio+ Committee

RAISING IDEAS for EndPolio

The following ideas have been compiled from District 5450 Rotary Clubs as they have raised funds to support Rotary International's efforts to eradicate polio around the world:

- Silent auction of items one no longer needs or wants.
- Flamingo Insurance - Pay up or have your lawn covered in pink flamingos. Invite media.
- Restaurant, store, resort - Ask to donate % of any Rotarian's bill for period of time- night, week, etc.
- Sell bumper stickers or magnets for EndPolioNow to members.
- Sell bulbs from Netherlands - tulips, daffodils, crocuses.
- Bell ringers at local grocery or community event.
- Pig Roast - "Pig out for Polio".
- Speaker Thank You note - In your honor, we have donated \$20 to EndPolio and 100 children will be vaccinated with the Bill & Melinda Gates Match. (Cost: \$.60/child for 450M children yearly).
- Place jars in local businesses - "\$.60 to vaccinate 1 child."
- Work with local schools - \$1 for a purple nail polish left pinky representing kids who have been vaccinated.
- Bring in Polio survivor to speak to club.
- Wine Party, spaghetti dinner, pancake breakfast.
- Karaoke Night - Pay \$ to hit gong.
- Skip a meal or serve soup at Rotary meeting. Saved \$ to EndPolio.
- Members fill piggy banks with coins. Prize for best dressed, heaviest, most original.
- Each Rotarian ask 10 friends to donate \$10 = \$100.
- Encourage Memorial gifts to honor Rotarian/friend thru EndPolio.

The **Rotary** Foundation



2019-2020 Club Goals (Educate, Excite, Encourage, & Enlist Donors)

Increase presentations or information on The Rotary Foundation

- **Rotary Foundation Nuts and Bolts**
- **Paul Harris Society**
- **Polio Plus**
- **Legacy and Bequest Society**
- **Grants**

1. **Move _____ "never givers" to "givers" (Every Year Every Rotarian EREY)**
2. **Encourage each club member to give a minimum of \$100 for Annual Fund (Sustaining Member)**
3. **Encourage each club member to give a gift to PolioPlus**
4. **Increase Paul Harris Fellows from _____ to _____.**
5. **Secure _____ Paul Harris Society members.**
6. **Increase per capita giving from \$_____ to \$_____.**
7. **Increase Benefactors from _____ to _____.**
8. **Increase Bequest Society members from _____ to _____.**
9. **Set achievable goals for 2019-20**

Other:

WORLD POLIO DAY

**END
POLIO
NOW**

DONATE HERE



DONATE HERE



HOW YOU CAN CELEBRATE

WORLD POLIO DAY

END
POLIO
NOW

HOST

- Organize a viewing party for friends and club members to watch the Online Global Update.
- Don't forget to tell us how you're celebrating! **Register your event.**
- Invite local media, officials, and leaders to introduce them to Rotary.
- Dedicate a club meeting to World Polio Day and update your website with the event details.
- Create a fundraising or community event. Every \$1 raised is matched 2-to-1 by the Bill & Melinda Gates Foundation.

WRITE

- Email or call local reporters and pitch a story about World Polio Day and your club's contributions to the effort.
- Write a letter to the editor of your local newspaper about the importance of ending polio. Send it to the op-ed or editorial features editor for consideration.
- Write your government officials asking for their continued support of polio eradication efforts.

SHARE

- Share the sample social media posts on your Facebook, Twitter and Instagram pages.
- Use the #endpolio hashtag to follow and join the global conversation on social media.
- Follow End Polio Now on Facebook and Twitter.
- Update your Facebook cover photo and Twitter avatar, using the graphics provided.
- Use **Brand Center** to create a People of Action End Polio Now social media post that promotes your club's local events.

VIEW

- Mark your calendar to tune in for Rotary's World Polio Day Online Global Update on 24 October.
- Visit the Rotary International Facebook page to RSVP to the Online Global Update.
- Follow the event on social media and share it with your network.

Donate Now

endpolio.org

