



Your Legacy Can Protect America's Future

A GUIDE TO PLANNED GIVING





Your Different Options of Giving

- 1 Outright Gift of Cash**
Page 2
- 2 Wills & Living Trusts**
Page 3
- 3 Charitable Gift Annuity**
Page 4
- 4 Charitable Remainder Trusts**
Page 7
- 5 Endowed Gifts**
Page 8
- 6 Donor-Advised Fund**
Page 11
- 7 Charitable Lead Trust**
Page 12
- 8 Appreciated Securities**
Page 15
- 9 Beneficiary Designations**
Page 16
- 10 Real Estate**
Page 19

When we started in 1987, Americans saw Tom Brokaw and San Donaldson as the epitome of tough-but-fair TV journalism and *The New York Times* and *Washington Post* as led by editors who prided themselves on getting the story right.

So we went to work highlighting the difference between what leftist media told you and what was the truth. We assembled the largest news video library in the world so we could track the bias and create a historical record. We stood up a news operation to ask the questions popular media would not, and we stood up a watchdog operation that called out media on their lies and misrepresentations.

And when the battleground moved, and Big Tech became a source of leftist media bias and outright censorship, we reinvented ourselves to confront these new challenges.

Today, thanks to our work exposing media bias through commission and omission, fewer than half of Americans trust our big traditional media companies to give the straight story on news events. Barely a quarter find online media credible.

More than half say journalists purposely try to mislead people, and nearly 3/5ths say reporters are more concerned with supporting their ideology than informing their audience.

That took a lot of hard work. It took MRC being willing to pursue truth when all of traditional Washington wanted us not to.

Unfortunately, exposing media bias does not eliminate it. Our work calling out media lies will not end anytime soon. Either we stay in the fight and get stronger, or we bow out, and the hate-filled smears of conservatives by MSNBC, *The New York Times*, and Silicon Valley go unchallenged.

That's why we've prepared this planned giving brochure for you. Our work will not end in this lifetime. The need for what MRC does will extend far beyond our time, and it will only become more vital.

We ask that you consider being part of MRC's future and its present, to designate funds from your inheritance so we at MRC can know we will have the resources to continue this fight for as long as it takes.

You love this country. We love this country. And we all know it takes the truth to keep us free. Let's work together to ensure the fight for truth goes on.

1

Outright Gift of Cash

A Quick and Easy Way to Give

A **cash gift** is one of the most common and easiest methods for making an outright charitable contribution.

By making a cash gift by check, credit card, money order, or setting up an automatic transfer from your bank account today, you enable MRC to meet our most urgent needs and carry out our mission to create a media culture in America where truth and liberty flourish. You will have the opportunity to see your generosity in action and receive a federal income tax charitable deduction for the total value of your gift when you itemize.

A **payable on death (POD) bank account or certificate of deposit** names MRC as the beneficiary of all funds once you, the account owner, pass away. MRC has no rights to the funds until after your lifetime. Until then, you remain in control and are free to use the money in the bank account, change the beneficiary or close the account.

Benefits:

- Qualify for an income tax deduction when you itemize
- Determine the exact amount of your desired support
- Experience the joy of giving today



Thanks to MRC's 501(c)(3) nonprofit status, there are many ways to give and receive tax benefits in return. Whether that is in the form of tax deductions or generating a steady stream of income, MRC can meet your charitable giving needs.

2

Wills & Living Trusts

If you decide to leave a gift to the Media Research Center in your will, but you want the flexibility to change your will if life circumstances change, no need to worry, you can do both.

In as little as one sentence, you can complete your gift. Including the MRC in your will or living trust helps ensure we continue our mission for years to come.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on wills and trusts or to chat more about the personal benefits of including MRC in your will or trust.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:
Media Research Center

Address:
2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:
54-1429009

Ways you can fund your donation:

1. Cash
2. Appreciated Securities, including Cryptocurrency
3. Real Estate
4. Tangible Personal Property
5. Closely Held Stock

Here is suggested language to use when drafting your bequest.

SAMPLE LANGUAGE:

For an unrestricted gift that allows the Media Research Center to determine how to use the funds based on the most pressing needs, use the following language for your will and/or trust:

"I give to Media Research Center, a nonprofit corporation currently located at 2340 Dulles Corner Blvd., Suite 1000, Herndon, VA 20171, or its successor thereto, _____ [written amount or percentage of the estate or description of property] for its unrestricted charitable use and purpose."

To designate your provision for a particular purpose:

"I give to Media Research Center, a nonprofit corporation currently located at 2340 Dulles Corner Blvd., Suite 1000, Herndon, VA 20171, or its successor thereto, _____ [written amount or percentage of the estate or description of property]. This gift should be used for (state purpose) if and so long as Media Research Center determines that the need exists. If Media Research Center shall determine at the outset or at a later time that the need does not exist, or no longer exists or for some reason it is not possible (or prudent) to administer my gift as originally intended, then Media Research Center may, in its sole and uncontrolled discretion, direct the use of my bequest for a purpose related as closely as possible to that stated above."

3

Charitable Gift Annuity

Charitable gift annuities are an excellent way for you to support the Media Research Center and receive dependable income in your retirement years.

With a charitable gift annuity, you agree to make a gift to the MRC and, in return, we agree to pay you (and someone else, if you choose) a fixed amount quarterly for the rest of your life. The balance is used to support our work.

This type of donation can provide you with regular payments for life and allow the MRC to further our mission. You may also qualify for various tax benefits, including a federal income tax charitable deduction if you itemize.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on charitable gift annuities or to chat more about the personal benefits of creating an annuity with the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

AN EXAMPLE OF HOW IT WORKS:

Dennis, 66, and Mary, 65, want to contribute to the MRC, but they also want to ensure that they have dependable income during their retirement years. They establish a \$20,000 charitable gift annuity.

Based on their ages, Dennis and Mary will receive a payment rate of 3.9%, meaning they will receive \$780 each year for the remainder of their lives.

They're also eligible for a federal income tax charitable deduction of \$4,878* when they itemize. Finally, they are comfortable knowing that after their lifetimes, the remaining amount will be used to support our mission.

**Based on a 1.2% charitable midterm federal rate. Deductions and calculations will vary depending on your circumstances.*



DON COOPER & TERRY WALTER



DONOR HIGHLIGHT

Don Cooper & Terry Walter

A few years ago, Don Cooper and his wife, Terry Walter, had some cabinet work done in their home in Sioux Falls, S.D.

They knew the cabinet maker well enough to know he was “on our side,” as Terry put it, so she told him Rush Limbaugh had switched radio stations in her city and she had not found the new affiliate yet. He told her which station to listen to, and she tuned in just in time to hear Mark Levin promoting MRC’s Mediterranean cruise.

The couple talked it over and decided to attend. On the cruise, they mingled with conservative luminaries, soaked up the sun, and attended a presentation on estate planning by MRC Executive Vice President David Martin.

Don and Terry are rock-solid conservatives, and those principles have helped both of them reach personal and professional success. Don has grown his classic car collection to 15, including a 1933 Rolls Royce that survived the Battle of Britain and a 1959 Daimler Ferret that once patrolled the Berlin Wall’s west side.

They’d even been exposed to planned giving before – indeed, they had directed that some of their estate go to another organization. But after the cruise, the presentation, and the progress MRC was making fighting leftist media bias, they decided to make some changes. Don and Terry first designated that the proceeds from sales of those vehicles will go to MRC through the same planned giving program described in the cruise presentation.

On top of that, the organization Terry and Don previously had decided to leave their estate took a leftward drift, so they changed their designation and now will donate all their estate to MRC.

Don and Terry are also co-chairs of the MRC Legacy Society.

We’re even more honored when Don says he appreciates the way the “MRC is keeping the press’s feet to the fire.” And when Terry says they have no children and see this as a way to leave behind something meaningful.

We can do something for more people by leaving the estate to the MRC. It’s our way to leave a legacy that affects way more people.

**DON COOPER
& TERRY WALTER**

Donors Since:
2019

4

Charitable Remainder Trusts

Solutions for Large Donations

If you have built a sizable estate and are looking for a financial return on investment, consider a charitable remainder trust. A CRT is an irrevocable trust that provides you or other named individuals yearly income for life or a period not exceeding 20 years, with the remainder of the donated assets benefiting the Media Research Center. At the end of the trust term, the balance goes to the MRC.

These types of gifts may offer you tax benefits and the option of income. There are two ways to receive payments and each has its benefits:

1. The charitable remainder annuity trust pays you a fixed dollar amount each year. Your payments stay the same, regardless of fluctuations in trust investments, but additional contributions are not allowed.
2. The charitable remainder unitrust pays you a variable amount each year based on a fixed percentage of the fair market value of the trust assets. The amount of your payments are revalued annually, and additional contributions can be made. If the value of the trust increases, so do your payments. However, if the value decreases, so will your payments.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on charitable remainder trusts or to chat more about the personal benefits of creating a trust with the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

AN EXAMPLE OF HOW IT WORKS:

Susan, 75, wants to make a gift to the MRC but would also like more income in the future. Susan creates a charitable remainder unitrust with annual lifetime payments equal to 5% of the fair market value of the trust assets, as revalued annually. She funds the trust with assets valued at \$500,000.

Susan receives \$25,000 in the first year from the trust. Subsequent payment amounts vary each year depending on the annual valuations of the trust assets. She is eligible for a federal income tax charitable deduction of \$299,845 in the year she creates and funds the trust. This deduction saves Susan \$95,950 in her 32% tax bracket.

For more information, contact **Michael Ward** at **571-267-3452** or **mward@mrc.org**

5

Endowed Gifts

An endowment is a gift of cash or donated property to the Media Research Center invested to financially sustain MRC's mission long into the future. When you donate to an endowment, you give a gift with immediate and long-term benefits.

A portion of the annual income from the investment is used to address immediate needs at the MRC. The remaining funds are reinvested to ensure indefinite support.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional details on endowed gifts or to chat more about the personal benefits of creating an endowment with the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

AN EXAMPLE OF HOW IT WORKS:

Longtime Media Research Center supporters Calvin and Beverly have two goals:

1. They want to ensure the MRC continues receiving support after they are gone.
2. They want to create a lasting legacy in honor of Beverly's parents.

Calvin and Beverly make a \$25,000 donation to the MRC, which we invest. Each year, a portion of the income from the invested money will be used to support our mission in honor of Beverly's parents.

Plus, Calvin and Beverly qualify for a charitable deduction on their federal income taxes.



TERESA ROWLAND

DONOR HIGHLIGHT

Teresa Rowland

Teresa Rowland has always been skeptical of the media going back to the days of the big three networks. “My college roommate thought Walter Conkrite was a literal god,” recalls Teresa. Though she wasn’t overtly political in those days, Teresa did not trust what she was hearing. “I wasn’t buying it. I had read an Allen Drury book about news media that opened my eyes to bias in the press.”

Teresa’s dormant conservative views awoke one day when she overheard her dad listening to Rush Limbaugh. She was hooked. “Rush gave me a new point of view.” Her interest in politics ignited, Teresa still could not find a trustworthy network news source until she discovered Bill O’Reilly on Fox News. “My cable company didn’t carry Fox at the time, so I cut ties and switched to DirecTV, who did.”

And then, in 2004, as she puts it, “I inherited the MRC.” As executor of her father’s estate, Teresa handled his personal affairs after he passed. “I came across paperwork relating to his charitable donations, which included the Media Research Center.” Teresa quickly did her homework. “I was impressed by MRC when I got into it.” She decided to honor her father’s legacy, referred to as “intergenerational giving,” and continue donating to the MRC. Teresa has been a steady and spirited supporter ever since, becoming a member of the MRC Legacy Society by making planned gifts to the MRC: “As part of my estate plan, I have set up Roth IRAs, a Charitable Remainder Trust, and a Charitable Gift Annuity to benefit the MRC. These charitable investments really help out at tax time, too.”

Teresa enjoys the financial perks related to her charitable giving, but her favorite return on investment is an intrinsic one, “The MRC magnifies my voice and expresses what needs to be said, across all of its divisions.” Recently, Teresa attended an MRC donor retreat where she learned about MRC’s plans to hold Big Tech accountable for censorship. “I am so glad MRC is taking on the Big Tech tyrants. It’s a serious issue. The irony is that I have never done social media,” she muses. As a principled conservative who doesn’t suffer leftists gladly, she followed, “I stopped using Google.” She prefers DuckDuckGo now.

The MRC
magnifies
my voice and
expresses what
needs to be said,
across all of its
divisions.

TERESA ROWLAND

Donor Since:
2005

6

Donor-Advised Fund

Simplify Your Giving

A donor-advised fund, which is like a charitable savings account, gives you the flexibility to recommend how much and how often money is granted to the Media Research Center and other qualified charities. You can suggest a grant or recurring grant now to make an immediate impact or use your fund as a tool for future charitable gifts.

You can also create a lasting legacy by naming the MRC the beneficiary of the entire account or a percentage of the fund. With a percentage, you can create a family legacy of giving by naming your loved ones as your successor to continue recommending grants to charitable organizations. Contact your fund administrator for a beneficiary form.

A word of caution. There have been cases where “woke” donor-advised fund providers denied donor requests to conservative organizations. MRC highly recommends the following providers:

- DonorsTrust
- National Christian Foundation
- Bradley Impact Fund

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on donor-advised funds or to chat more about the personal benefits of donor-advised funds with the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

AN EXAMPLE OF HOW IT WORKS:

Joe and Laura want to give back to their hometown by putting their money where it will do the most good. They establish a \$25,000 donor-advised fund with a community foundation.

The couple receives a federal income tax charitable deduction for the gift amount. They are also afforded the time to decide which charities to support.

After researching community needs with the foundation’s staff, Joe and Laura recommend grants for the MRC (which they’ve supported for years) and a local animal shelter. The foundation presents the charities with checks from the Patricia Fund, which Joe and Laura named in honor of Laura’s mother. They name the MRC as the beneficiary to receive the account balance after their lifetimes. Joe and Laura are delighted to start this personal legacy of giving.

7

Charitable Lead Trust

Protect Your Assets

If you want to make an impact now at the Media Research Center and also provide for your family later, consider setting up a charitable lead trust. You transfer cash or other assets to a trust that makes payments to the MRC for a designated period. When the term is up, the remaining trust passes to your family or other selected beneficiaries.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on charitable lead trusts or to chat more about the personal benefits of creating an annuity or unitrust with the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

There are two ways charitable lead trusts make payments to the MRC:

1. A charitable lead annuity trust pays a fixed amount each year to the MRC and is more attractive when interest rates are low.
2. A charitable lead unitrust pays a variable amount each year to the MRC based on the value of the assets in the trust. With a unitrust, if the trust's assets go up in value the payments to the MRC go up as well.

AN EXAMPLE OF HOW IT WORKS:

George wants to support the MRC and provide for his children. George received a windfall amount of income and needs a significant income tax deduction to offset the income. Following his advisor's recommendation, George funds a grantor charitable lead annuity trust with assets valued at \$1,000,000. George's trust pays \$70,000 (7% of the initial fair market value) to the MRC each year for 15 years, which will total \$1,050,000. After that, the balance in the trust reverts back to George.

He receives an income tax charitable deduction of \$955,700.

Assuming the trust earns an average 6% annual rate of return, George receives approximately \$767,240 at the end of the trust term.

**Based on a 1.2% charitable midterm federal rate. Deductions and calculations will vary depending on your personal circumstances.*



TOM & KIPP GUTSHALL



DONOR HIGHLIGHT

Tom & Kipp Gutshall

MRC supporters Tom and Kipp Gutshall want to make the media great again. And they decided that the best path to reach that goal was by supporting conservative student-journalists in the MRC Internship Program.

It started in 2012 when the Gutshall's love of conservatism and a chance spotting of MRC President Brent Bozell on television drew them to the MRC. "We saw Brent's face on TV and never forgot," Tom Gutshall said laughingly. It struck the proverbial chord. They believed the media always spun the news to help the liberal candidate. The Gutshalls were convinced the Media Research Center could make a difference, and they have been trustees of the organization ever since.

At their core, the Gutshalls are conservatives with an unyielding respect for America, its founding, and traditional culture. Tom reflected that in his day, he was taught about American history in school, what the Constitution represented, and how the Bill of Rights set America apart from the rest of the world. And at home, he received civics lessons: "Our family were close confidantes with members of Congress, including Rep. Richard Simpson (R-Pa, 1937-60), and I learned a lot about how government worked, and how folks from different parties would work things out 'over lunch.'"

In 2014, the Gutshalls had an epiphany of sorts. In addition to fighting to expose media bias, they thought the best way to level the playing field would be to support an influx of fair-minded conservative journalists. So, they started earmarking donations to the MRC Internship Program. Tom said, "Because they (young people) were not getting the word in high school or college. It was our attempt to bring the truth out in the media to correct all of this."

The Gutshalls not only support the program but also sponsor an individual intern for each session, 15 interns and counting to this point. Recently, the Gutshalls sponsored Bailey Duran, who interned for CNSNews. Mark Levin shared her blogs, and over 600,000 viewed her articles. "We were so impressed with her remarkable depth of understanding of the political system." Tom raved about meeting Bailey. "And her passion for getting it right!"

When I learned the full complement of programs offered by the MRC, I decided to support the internship program because of the ongoing and lasting impact of these young conservatives.

TOM GUTSHALL

Donors Since:
2012

8

Appreciated Securities

Appreciated securities such as stocks, bonds, or mutual funds that have increased in value and been held for more than one year are popular assets to use when making a gift to the Media Research Center. Making a gift of appreciated securities offers you the chance to support our work while realizing important benefits for yourself.

You can reduce or even eliminate federal capital gains taxes on the transfer when you donate appreciated securities in support of our mission. You may also be entitled to a federal income tax charitable deduction based on the securities' fair market value at the time of the transfer.

Appreciated securities are often used to support MRC's work as an outright gift. When you donate securities to the MRC, you receive the same income tax savings that you would if you wrote a check but with the added benefit of eliminating capital gains taxes on the transfer, which can be as high as 20 percent. By placing a transfer on death* designation on your brokerage or investment account, that account will be paid to one or more persons or charities after your lifetime.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on appreciated securities or to chat more about the personal benefits of donating appreciated securities to the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:
Media Research Center

Address:
2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:
54-1429009

ADDITIONAL WAYS TO FUND YOUR GIFT:

- | | |
|---|----------------------------------|
| 1. A gift in your will or living trust. | 5. A charitable gift annuity. |
| 2. A donor-advised fund. | 6. A charitable remainder trust. |
| 3. A memorial gift. | 7. A charitable lead trust |
| 4. An endowed gift. | |

For more information, contact **Michael Ward** at **571-267-3452** or **mward@mrc.org**

**A transfer on death account is a type of beneficiary designation that names recipient beneficiaries to receive the assets of the account at the time of the account holder's death, without the assets going through probate.*



9

Beneficiary Designations

Make a Gift in a Few Easy Steps

Not everyone wants to commit to making a gift in their wills or estates. Some prefer the increased flexibility that a beneficiary designation provides by using:

- IRAs and Retirement Plans
- Life Insurance Policies
- Donor-Advised Funds
- Commercial Annuities

Next Steps

1. Contact the administrator of your retirement plan, insurance policy or bank account for a change-of-beneficiary form, or simply download a form from your provider's website.
2. Decide what percentage (1 to 100) you would like the Media Research Center to receive and name us, along with the percentage you chose, on the beneficiary form. Return the completed form.
3. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** to let us know your goals for the gift so we can ensure it is used as you intend.
4. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:

Media Research Center

Address:

2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:

54-1429009

It is very simple to name the Media Research Center as a beneficiary. Start by requesting a change-of-beneficiary form from your policy administrator or download the form from your provider's website. Make your desired changes and return the form to establish your gift.

How to Fund Your Donation:

1. Retirement Plan Assets
2. Life Insurance
3. Donor-Advised Funds
4. Commercial Annuities
5. Bank Accounts, Certificates of Deposit or Brokerage Accounts

AN EXAMPLE OF HOW IT WORKS:

Robert and Carol treasure the financial help they have been able to give their children and the MRC over the years. The couple recently updated their will to leave stocks and real estate to their kids. They left the MRC a \$75,000 IRA to be transferred following their lifetime. Because the MRC is tax-exempt, all \$75,000 will help support our mission.

If Robert and Carol had left the IRA to their children, approximately \$18,000* would have gone to pay federal taxes — leaving only \$57,000 for their family's use. Thanks to their updated estate plan, Robert and Carol are happy knowing they are making the most of their hard-earned money.

**Based on an assumption of a 24% marginal income tax bracket.*

JIM & MELISSA EMERY



DONOR HIGHLIGHT

Jim & Melissa Emery

In 1980, Melissa and her husband Jim formed Viewfinder Research, conducting focus groups and marketing research for some of the top brands in America, including Coca-Cola, Pepperidge Farm, and Taylor Made Golf. After a move to Savannah, Ga., Melissa and Jim met a neighbor, Dick Eckburg, who just happened to be MRC's Chairman of the Board of Trustees. Dick invited the Emery's to a meeting, and they were hooked.

Melissa was impressed by MRC leadership and the mission. "Brent was clearly a force to be reckoned with, and the bias in the news was just beginning to be noticed by many people." Since those early days, she has noticed much growth with the MRC, "It started as keeping track of and spreading the word about bias in the news. It has morphed into being the leader of the entire conservative movement." she said.

Melissa and Jim financially support the MRC throughout the year with various donations, earmarking a portion of the gifts to the internship program, "They get wonderful training and go on to be great conservatives in newsrooms and organizations all over the country. We've loved having interaction with these young people as they have progressed at MRC," beams Melissa.

Currently, Melissa is most concerned about attacks on freedom of speech and the edicts from the left that are silencing conservatives, and in some cases, "costing people their livelihoods." Still, she knows that the MRC is well prepared to defend conservatism today and in the future. Melissa and Jim have also designated the MRC as a beneficiary in their wills, "I am so impressed by the flexibility of the organization to change direction and meet new challenges head-on. The other conservative organizations look to the MRC not only as a source of information but also as a group that offers expertise and leadership to draw organizations together into a more cohesive unit."

Recently, Melissa was named to the MRC's Board of Directors.

Her confidence has been built through years of good works by the MRC, "Everyone in the country is now aware of media bias due to the MRC's hard work. Providing information to conservative outlets has allowed those outlets to give the American people information that would otherwise be buried or even undiscovered." And Melissa quips, "The videos and creative campaigns they have carried out with pointed humor against Democrats have been delightful," Melissa said.

Everyone in the country is now aware of media bias due to the MRC's hard work.

MELISSA EMERY

Donors Since:
1996

10

Real Estate

Want to make a gift to the Media Research Center without touching your bank account? Consider donating real estate, such as a personal residence, vacation home, farm, commercial property, or undeveloped land. Such a generous gift helps MRC continue our work for years to come. And a gift of real estate also helps you. When you give the MRC appreciated property you have held longer than one year, you qualify for a federal income tax charitable deduction, and you may minimize or eliminate the capital gains tax. Additionally, you no longer have to deal with that property's maintenance costs, property taxes, or insurance.

Next Steps

1. Contact the Office of Gift Planning at **571-267-3500** or **legacy@mrc.org** for additional information on donating real estate or to chat more about the personal benefits of gifting real estate to the MRC.
2. Seek the advice of your financial or legal advisor.
3. If you include the MRC in your plans, please use our legal name and federal tax ID.

Legal name:
Media Research Center

Address:
2340 Dulles Corner Blvd.
Suite 1000
Herndon, VA 20171

Federal tax ID number:
54-1429009

Another benefit:

You don't have to hassle selling the real estate. You can deed the property directly to the MRC or ask your attorney to add a few sentences to your will or trust agreement.

Ways to Give Real Estate

You can give real estate to the MRC in the following ways:

An Outright Gift

When you make a gift of real estate you have owned longer than one year, you qualify for a federal tax charitable deduction equal to the property's full fair market value. This deduction allows you to reduce the cost of making the gift and frees cash that otherwise would have been used to pay taxes. By donating the property to the MRC, you qualify for a federal charitable tax deduction.

A Gift In Your Will Or Living Trust

A gift of real estate through your will or living trust allows you the flexibility to change your mind and the potential to support our work with a larger gift than you could during your lifetime. In as little as one sentence, you can ensure that your support for the MRC continues after your lifetime.

A Retained Life Estate

Perhaps you like the tax advantages a gift of real estate to our organization would offer, but you want to continue living in your personal residence. You can transfer your personal residence or farm to the MRC but keep the right to occupy (or rent out) the home for the rest of your life. Your only obligation is to continue paying the real estate taxes, maintenance fees, and insurance on the property. Even though the MRC would not take possession of the residence until after your lifetime, since your gift cannot be revoked, you qualify for a federal income tax charitable deduction for a portion of your home's value.

A Deferred Charitable Gift Annuity

Are you tired of the hassles of maintaining your property, such as paying taxes, utilities, and repair bills? Consider donating the property to the MRC in exchange for reliable payments to you (and someone else, if you choose) for life. When you arrange a charitable gift annuity, you receive a federal income tax charitable deduction in the year you set up the gift annuity, when you itemize on your taxes. If you use appreciated real estate to make a gift, you can usually eliminate capital gains tax on a portion of the gift and spread the rest of the gain over your life expectancy. A gift of unmortgaged property to fund a deferred gift annuity is preferable and generates the greatest tax benefit.

A Bargain Sale

When you make a bargain sale, you sell your property to our organization for less than it is worth. The difference between the actual value and the sale price is considered a gift to the MRC. A bargain sale can be an effective way to dispose of property that has increased in value. It is the only gift that can give you a lump sum of cash and a charitable deduction (when you itemize) simultaneously.

A Charitable Remainder Unitrust

You can contribute any type of appreciated real estate you have owned for more than one year, provided it is unmortgaged, in exchange for an income stream for life or a term of up to 20 years. The donated property may be a residence (a personal residence must be

vacant upon contribution), undeveloped land, a farm, or commercial property. Real estate works well with certain variations of charitable remainder trusts. Your estate planning attorney, who will draft your trust, can give you more details.

A Charitable Lead Trust

The charitable lead trust benefits the MRC and transfers appreciated real estate to your family tax-free. You should consider funding the charitable lead trust with real estate that is income-producing and expected to increase in value over the term of the trust.

A Memorial Or Endowed Gift

A gift of real estate may be a perfect way to honor your loved one in perpetuity. When you make an endowed gift of real estate, your contribution is invested with and becomes part of our endowment. An annual distribution is made for the purpose you designate, and because the principal remains intact, the fund will also generate support in perpetuity.

A Donor-Advised Fund

When you transfer real estate to your donor-advised fund, you avoid capital gains taxes and qualify for a federal income tax deduction based on the property's fair market value when you itemize.

AN EXAMPLE OF HOW IT WORKS:

Janet purchased a rental property years ago and has watched it grow steadily in value. Still active in her career and traveling frequently, she is beginning to find management of the property an inconvenience. Janet sees this as an opportunity to give her rental property to the MRC while realizing valuable tax benefits.

Janet avoids capital gains tax on the appreciation and qualifies for a federal income tax charitable deduction for the property's fair market value. Janet loves knowing that the gift of her property will make a big difference in supporting MRC's mission.

For more information, contact **Michael Ward** at **571-267-3452** or **mward@mrc.org**

Compare Your Options

This chart helps you quickly identify the gift that best fits your financial and charitable goals.

YOUR GIFT MAKES A BIG IMPACT

	IMPACT ON MEDIA RESEARCH CENTER				TAX BENEFITS		
Ways of Giving	Pays You Income	Immediate Impact	Impact After Your Lifetime	Potential Income Tax Benefits	Future Income Tax Benefits	Capital Gains Tax Benefits	Additional Benefits
Outright Gift of Cash	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Support MRC in the easiest way.
Appreciated Securities	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Provide an immediate benefit to MRC.
Outright Gift of Personal Property	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Make a significant gift today without adversely affecting your cash flow.
Donor-Advised Funds	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Sponsoring organization manages account, but you can recommend grants.
Gift of Real Estate	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Improve your cash flow by not having to pay real estate taxes, insurance, and maintenance.
Charitable Lead Trust	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Support MRC now and provide for your loved ones in the future.
Gift in Your Will or Trust	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Make a flexible gift.
Gift of Retirement Plan Assets	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Allow less heavily taxed assets to be passed to loved ones.
Retained Life Estate	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	Have lifetime use of your residence.
Charitable Remainder Trusts	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	Use appreciated assets to maximize your tax benefits.
Charitable Gift Annuity	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Receive fixed payments for life.



Join the MRC Legacy Society today.

Be a part of a special community of patriots whose dedication to truth, liberty, and traditional American values inspired them to support the Media Research Center through planned giving. These dedicated conservatives have the foresight to ensure that the MRC will have the resources to continue the fight for decades to come.

Your gifts ensure that the MRC has the resources it needs — now and in the future — to defend free speech, neutralize left-wing bias in media, and preserve America's heritage and culture.

Longtime supporters Don Cooper and Terry Walter of Sioux Falls, SD, serve as co-chairs of the MRC Legacy Society.

FOR MORE INFORMATION

Please contact the Office of Gift Planning at
571.267.3500 or **legacy@mrc.org**.

mrc.org/planned-giving



2340 Dulles Corner Blvd. | Suite 1000 | Herndon, VA 20171
571.267.3500 | mrc.org

The Media Research Center is a 501 (c) (3) organization under the Internal Revenue Code. Contributions are tax-deductible to the maximum extent of the law.