

## The Legal Aid Society: Civil Practice

The Society operates many civil programs in neighborhood and court-house offices throughout the five boroughs of New York City.

The Society's Civil Practice improves the lives of low-income New Yorkers who struggle daily to buy food, pay rent, achieve or maintain self-sufficiency, and keep themselves and their children healthy and safe. The Civil Practice is able to address a broad range of legal problems, including: housing, homelessness prevention, and foreclosure prevention; family law and domestic violence; employment issues faced by low-wage workers; public assistance; Supplemental Nutrition Assistance Program (SNAP) benefits; disability-related assistance; health law; HIV/AIDS and chronic diseases; elder law; tax law for low-income workers; consumer law; education law; immigration law; community development legal assistance; and reentry and reintegration matters for clients returning to the community.

## The Legal Aid Society: Mission

The Legal Aid Society is a private, not-for-profit legal services organization, the oldest and largest in the nation, committed since 1876 to providing quality legal representation to low-income New Yorkers. It is dedicated to one simple but powerful belief: that no New Yorker should be denied access to justice because of poverty.

The Society handles more than 300,000 individual cases and matters annually and provides a comprehensive range of free legal services in three areas: Civil, Criminal, and Juvenile Rights. Unlike the Society's Criminal and Juvenile Rights Practices, which are legally mandated and supported by the government, the Civil Practice relies heavily on private contributions.



The Legal Aid Society • 199 Water Street • New York, NY 10038

## THE LEGAL AID SOCIETY

*Ways to Give*



*A Lasting Legacy*



# Ways to Give

## CURRENT GIFTS

You may make a donation in any of the following ways:

### By Mail

Send your check made payable to “The Legal Aid Society” to:

The Legal Aid Society  
Development Office  
199 Water Street  
New York, NY 10038

### Online or By Phone

Visit [www.legal-aid.org](http://www.legal-aid.org) and click “DONATE” or call 212.577.3987.

### Wire Transfer

Provide your bank with the following information:

Bank Name: JPMorgan Chase  
Bank Address: 270 Park Avenue, New York, NY 10017  
ABA Routing Number: 021000021  
Account Number: 000000244012928

Or call the Development Office at 212.577.3987.

### Securities

You may donate securities such as shares of stock or bonds by providing your broker with the following transfer information:

Brokerage Information:	Account Information:
JPMorgan Chase	DTC #: 902
270 Park Avenue	Internal Code: P72500
New York, NY 10017	Acct #: H77843003

**Note:** If you give appreciated securities, you can claim an income tax deduction for their current market value without being taxed on the appreciation.

### Retirement Assets

You may inquire about making a gift directly from your IRA.

**Note:** Taxpayers age 70½ and older are permitted to make an IRA rollover to a public charity, such as the Society, of up to \$100,000 per year (which counts toward your required minimum distribution) without the rollover amount being included in your adjusted gross income. Please check with your attorney or tax advisor for details. The Society is exempt from paying income tax on receipt of the proceeds of IRAs.

## DEFERRED (OR PLANNED) GIFTS

You may inquire about leaving property to the Society upon your death.

### Will or Trust

You may inquire about naming the Society as a beneficiary under your Will or Trust.

**Note:** In your Will or Trust, you may leave to the Society a specific dollar amount, specific items of tangible personal property (such as artwork, antiques or jewelry), interests in real property, or all or a portion of the residue of your estate (remaining after payment of other dispositions, taxes and expenses). The estate tax burden on your estate may be reduced as a result of the charitable deduction available to your estate for the value of the property passing to the Society.

### Life Insurance or Retirement Assets

You may inquire about making the Society a beneficiary of an insurance policy on your life or of your IRA or other retirement account upon your death.

**Note:** If the Society is a designated beneficiary of your life insurance or of your IRA or other retirement account upon your death, the estate tax burden on your estate may be reduced as a result of the charitable deduction available to your estate for the full amount of the proceeds passing to the Society.

To leave life insurance to the Society, please contact your insurance agent or insurance company. To leave an IRA or a retirement account to the Society, please contact your plan administrator or account custodian.

### Bank and Brokerage Accounts

You may inquire about leaving bank accounts, certificates of deposit or securities accounts directly to the Society.

**Note:** A charitable deduction will be available to your estate for the value of an account passing to the Society.

To arrange such a gift, please contact your bank or broker to obtain the necessary forms.

### Real Property

You may inquire about giving the Society real estate or a remainder interest in your residence effective after you and your spouse are deceased.

**Note:** You and your spouse may retain the right to live in your home for your lifetimes, after which your home would pass to the Society. You can claim a current income tax charitable deduction for the present value of the remainder interest which will pass to the Society in the future. Please contact your attorney.

## Contact Sharon Kleinhandler, Director of Development, to discuss any of the ways to give discussed above:

Sharon Kleinhandler, Director of Development  
Phone: 212.577.3987  
Email: [skleinhandler@legal-aid.org](mailto:skleinhandler@legal-aid.org)  
The Legal Aid Society  
Development Office  
199 Water Street  
New York, NY 10038

*IMPORTANT: This document is intended only as a general summary. We recommend that you consult with your attorney and/or tax advisor about what is right for you. In addition, the Society must give special consideration to current or deferred gifts of real property (or interests therein) or tangible personal property before it accepts them, and such gifts may pose valuation and tax issues for the donor.*