Your generosity truly changes the lives of those we serve.

We are proud to be the only advocacy organization for Pachyonychia Congenita (PC), now supporting more than 2,000 individuals with PC and PC-like symptoms worldwide. Thank you for helping us Fight for a Cure, Connect and Help Patients, and Empower Research.

Pachyonychia Congenita Project

PC Project
Attn: Legacy Society
P.O. Box 17850
Holladay, UT 84117

www.pachyonychia.org/legacy

About the Legacy Society

Pachyonychia Congenita Project (PC Project) has been recognized since 2004 as a public charity in the USA. With limited staff and a small budget, PC Project connects patients, researchers, and physicians throughout the world in a united effort to help those with Pachyonychia Congenita. Our new Legacy Society preserves and sustains our important work, while also recognizing those donors who make a planned gift to PC Project. Legacy Society membership is one of the simplest ways to show your commitment to the future of Pachyonychia Congenita Project.

PC Project’s Legacy Society welcomes all individuals and couples who have generously included PC Project in their estate plans and/or as beneficiary of a charitable trust, retirement plan, or life insurance policy.
The trust pays no capital gains tax on the sale either of a fixed amount (charitable remainder for life or for a period of years. Payments may be that will pay you or another beneficiary income CRTs are created by transferring assets to a trust Revenue Code and is normally tax-exempt. interest” trust is defined in §664 of the Internal when the trust terminates. This type of “split While PC Project receives the remainder value provide income to a beneficiary (or beneficiaries), irrevocable structure established by a donor to A Charitable Remainder Trust (CRT) is an annuity trust) or a percentage of trust principal (charitable remainder unitrust). At the death of the last beneficiary, the remaining property in the trust passes to PC Project. Both types of CRTs can benefit you, your loved ones, and PC Project: A charitable remainder annuity trust will provide your beneficiary/beneficiaries with a fixed dollar income and is determined when the gift is made. A charitable remainder unitrust will provide your beneficiary/beneficiaries with a fixed percentage of the fair market value of trust assets, recalculated annually or at some other fixed period. Tax Advantages of a CRT (U.S. only): · Receive an immediate charitable income tax deduction. · The trust pays no capital gains tax on the sale of trust assets. · The entire value of the trust is excluded from your estate upon death and is not taxed. Charitable Lead Trust A Charitable Lead Trust (CLT) is the opposite of a charitable remainder trust in that it makes payments to PC Project first and for the term of the trust. As with a CRT, payments may be either of a fixed amount (charitable lead annuity trust) or a percentage of trust principal (charitable lead unitrust). At the end of the trust term, the remainder either goes back to you or your named heirs. CLT donors may sometimes claim a charitable income tax deduction or a gift/estate tax deduction for making a lead trust gift, depending on the type of a charitable lead trust. Generally speaking, while a non-grantor lead trust does not generate a current income tax deduction, it can eliminate the asset (or part of the asset’s value) from your estate. A CLT can be activated during life or upon death under the terms of your will. This planned giving vehicle is a great way to transfer assets to future generations while benefiting PC Project today. The main tax advantage is that it removes assets from your estate and potentially reduces your tax liability. Retirement Plan Gifts Retirement plans can be one of the best assets to own during life, but they are among the worst for heirs to inherit. Upon death, retirement plan assets are subject to income and estate taxes — which can reduce their value by as much as 75%. By naming PC Project as a beneficiary of funds in your retirement plan, you can reduce taxable assets and avoid subjecting your estate or named heirs to income taxes. To explore retirement plan giving, please contact the financial institution that manages your Individual Retirement Account (IRA) or other plan. A simple form from the fund manager is typically all that is required to name PC Project as a beneficiary. Gifts of Life Insurance Gifting a life insurance policy in your estate plan is a great way to provide for PC Project’s future. By making small annual payments on a policy over time, you can leave a sizable bequest. Upon death, the policy proceeds that pass to PC Project become a charitable deduction for your estate. There are generally two ways to make your gift of life insurance:
1. Give an existing policy: In this case, you maintain control of the policy and name PC Project as a full or partial beneficiary. You get an immediate charitable income tax deduction for the lesser of current cash value or premiums paid. Any future premiums you pay are deductible as philanthropic contributions.
2. Name PC Project as a beneficiary on a new or existing policy: In this scenario, you may enjoy a charitable deduction for the value of the initial premium. You may receive additional deductions upon making premium payments. Become a PC Project Legacy Society donor today.
For more information, for further guidance, or to let us know you’ve included PC Project in your estate, please contact Janice Schwartz at jan.schwartz@pachyonychia.org