

# TESTAMENTARY CHARITABLE BEQUESTS SAMPLER

## COURTESY OF THE LAW OFFICE OF EDEN ROSE BROWN

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### **Section 1.01      Distribution of Trust Share for My Charitable Beneficiaries**

My Trustee shall distribute the remaining trust share set aside for the following Charitable Beneficiaries outright and free of trust.

<u>Organization</u>	<u>Share</u>
<b>University of Portland</b>	<b>30%</b>
<b>Rotary Foundation of Rotary International</b>	<b>25%</b>
<b>American Cancer Society, Northwest Division, Inc.</b>	<b>25%</b>
<b>Arthritis Foundation</b>	<b>20%</b>

If a charitable beneficiary no longer exists, or if it exists, it no longer qualifies as a charitable 501(C)3 organization, my Trustee shall distribute the beneficiary's share *pro rata* to the other qualifying charitable beneficiaries named in this Section.

#### **(a)      Distribution to Rotary International**

My Trustee shall distribute 25% of the trust share to **The Rotary Foundation of Rotary International, an Illinois not-for-profit corporation, tax identification number 36-3245072**, with its National Office located at One Rotary Center, 1560 Sherman Avenue, Evanston, IL 60201.

This gift shall be used to establish a perpetual endowment fund, the earnings of which may be distributed annually to support Rotary International's ongoing programs for the research and eradication of disease. The fund shall be known as the **George and Roberta Smith Endowment Fund**.

#### **(b)      Distribution to the University of Portland, School of Nursing**

My Trustee shall distribute 30% of the trust share to **the University of Portland, School of Nursing, TIN 93-0401259**, with its main office currently at 5000 North Willamette Boulevard, Portland, Oregon 97203.

This gift shall be used to establish an endowed scholarship fund at the University of Portland, the earnings from which (in accord with the University endowment spending policy) shall be granted annually to deserving School of Nursing candidates who meet at least one of the following criteria:

1. A promising and deserving student(s) from **Neah-kah-nie High School**, Rockaway Beach, Oregon, who is interested in pursuing a Bachelor of Science degree in nursing. If there is no qualified candidate from Neah-kah-nie High School, the awards committee may select a promising and deserving student(s) from either Seaside or Tillamook High School who also intends to pursue a Bachelor of Science degree in nursing. Any candidate must have an accumulated GPA of at least 3.0 on a scale where 4.0 is an "A" grade and show initiative, drive and excellence in their high school academics.

2. A promising and deserving needs-based student(s) who wishes to pursue a Bachelor of Science degree in nursing and who shows initiative, drive and excellence in their prior academic studies.
3. A promising and deserving socially-disadvantaged student(s) who wishes to pursue a Bachelor of Science degree in nursing and who shows initiative, drive and excellence in their prior academic studies.

The annual award shall be called the **Roberta Young Smith Scholarship Award for Excellence in Nursing**.

The recipient(s) will be chosen by the Director of Financial Aid in accordance with the above criteria. The award will be determined each academic year, and in the event of a recipient's disqualification, it will be reassigned to another qualifying student. If no qualified recipient can be determined, the funds will remain invested.

The scholarship will be disbursed through the Student Accounts Office and credited only to the recipient's tuition. None of the award will be issued directly to the recipient, and a recipient may not assign a portion of the award to another.

If the endowment fund grows large enough, I direct the University Awards Committee to provide additional scholarship funds on an ongoing basis for a student (or students) who has already received a scholarship award, who has maintained a 3.0 or better in their coursework, who continues to show initiative and drive towards completing their nursing degree, and who shows a genuine need for continued financial support.

(c) **Distribution to the Arthritis Foundation**

My Trustee shall distribute 20% of the trust share to the **Arthritis Foundation, TIN 58-1341679**, whose National Office is currently located at 1330 West Peachtree Street, Atlanta, Georgia 30309.

These funds shall be used to establish a perpetual endowment fund, the earnings of which shall be applied towards research in the cause, prevention, treatment and eradication of arthritis.

Distributions shall be made in honor of my father, **Grant Thomas Young**, and the fund shall be named the **Grant Thomas Young Endowment Fund**.

(d) **American Cancer Society, Northwest Division, Inc.**

My Trustee shall distribute 25% of the trust share to **The American Cancer Society, Northwest Division, Inc., TIN 91-058389**, with its local office currently located at 0330 SW Curry Street, Portland, Oregon 97201.

This gift shall be used to establish a perpetual endowment fund, the income of which shall be used to support prostate cancer research. The fund shall be named the **George and Roberta Smith Endowment Fund** and distributions shall be made in honor of **George K. Smith**.

In the event that a cure for prostate cancer has been found, the remaining principal in the **George and Roberta Smith Endowment Fund** may be used to support other cancer research programs where the need is greatest.

## **Article Two**

### **Creation of Charitable and Non-Charitable Shares**

My Trustee shall divide the remaining trust property into the Charitable Share and the Non-Charitable Share as provided in this Article. When valuing the amount passing to the Charitable Share and the Non-Charitable Share under this agreement, my Trustee shall include and add in the amount passing directly to charity through my retirement accounts prior to dividing the remaining trust property between the Charitable Share and the Non-Charitable Share. For example, if my remaining trust property is valued at \$900,000 and a retirement account passing directly to charity outside the trust is valued at \$100,000. My Trustee shall allocate 95% of the full \$1,000,000 to the Charitable Share.

#### **Section 2.01          Creation of the Charitable Share**

My Trustee shall allocate 95% of my residual estate including such amounts passing directly to a named charity through retirement accounts to the Charitable Share. The Charitable Share must carry with it a *pro rata* share of the income.

My Trustee has complete authority and discretion to satisfy distributions to the Charitable Share and Non-Charitable Share in cash or in kind, or partly in cash and partly in kind, or in undivided interests in property.

My Trustee shall administer the Charitable Share as provided in Article Three.

#### **Section 2.02          Creation of the Non-Charitable Share**

My Trustee shall allocate the balance of the property allocated to this Article to the Non-Charitable Share. My Trustee shall administer and distribute the Non-Charitable Share as provided in Article Eight.

**Article Three**  
**Distribution of the Charitable Share**

My Trustee shall administer and distribute the Charitable Share under the terms of this Article.

My Trustee shall include all retirement accounts passing directly to the **Oregon Community Foundation** for the **Wisteria Family Fund** outside of my trust as part of the 95% charitable share that they receive under these provisions.

**Section 3.01 Division of the Charitable Share**

My Trustee shall divide the Charitable Share into the following shares:

<b>Beneficiary</b>	<b>Share</b>
<b>Wisteria Family Fund</b> Established through Oregon Community Foundation Portland, Oregon	95%
<b>Nashville Symphony Association</b> Tax ID: 62-0550979 Nashville, Tennessee	1.5%
<b>Portland State University Foundation Graduate School of Education</b> Tax ID: 93-0619733 Portland, Oregon	1.5%
<b>Oregon Symphony Association of Salem</b> Tax ID: 93-6031819 Salem, Oregon	.4%
<b>Salem Schools Foundation dba Salem Keizer Education Foundation</b> Tax ID: 93-0831467 Salem, Oregon	.4%
<b>First United Methodist Church</b> Tax ID: 93-0395575 Salem, Oregon	.2%
<b>Charitable Organizations selected by David F. Smith</b> United States	1%

**Section 3.02 Distribution to the Wisteria Family Fund of the Oregon Community Foundation**

My Trustee shall distribute the Charitable Share to the **Oregon Community Foundation** (“OCF”), whose principal place of business is currently located at 1221 SW Yamhill, #100, Portland, Oregon 97205, or its successor in interest. The OCF shall use this distribution to establish and administer a Donor Advised Fund to be called the **Wisteria Family Fund**. Any existing funds I may have already established with the OCF shall be distributed and merged into this Fund.

**David F. Smith, Barbara Fox, Helen S. Chen, and Lynette L. Gorge** shall serve as the Fund’s Advisors.

The **Oregon Community Foundation**, as guided by the Fund Advisors, shall allocate the Fund’s annual distributions among those areas of interest and according to the directions in the most current Fund Agreement I may have on file with the OCF. In the event a Fund Agreement does not exist, the OCF and the Fund Advisors shall consider the following areas of interest when making their allocations from the Fund:

1. Organizations that support education with preference to organizations located in Salem and Portland such as Portland State University Graduate School of Education;

2. Organizations that serve the arts with a preference for organizations located in Salem and Portland; and
3. Organizations that provide support for the arts in education with a preference for organizations located in Salem and Portland.

If the **Oregon Community Foundation** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Oregon Community Foundation** to receive the **Oregon Community Foundation's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares, and interests of the distributions.

My Trustee may, with the approval of my Trust Protector, remove or replace all or a portion of the share designated to the **Oregon Community Foundation** to another charitable organization or foundation with similar charitable purposes as the **Oregon Community Foundation**. Such a charitable organization must be of the type described in Section 2055(a) of the Internal Revenue Code. My Trustee alone may determine the amounts, shares and interests of the distributions to the new organization.

### **Section 3.03 Distribution to the Nashville Symphony Association**

My Trustee shall distribute the **Nashville Symphony Association's** share outright, and free of trust, to the **Nashville Symphony Association** or its successor in interest, to be used for its general charitable purposes in memory of **Kenneth Schermerhorn** and in thanks to **Martha Graham, Alan Heart** and **Steven Hail**.

If the **Nashville Symphony Association** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Nashville Symphony Association** to receive the **Nashville Symphony Association's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

### **Section 3.04 Distribution to Portland State University Foundation, Graduate School of Education**

My Trustee shall distribute **Portland State University Foundation, Graduate School of Education's** share outright, and free of trust, to **Portland State University Foundation, Graduate School of Education** or its successor in interest, to be used exclusively for a project or scholarship fund, at the Dean's discretion.

If **Portland State University Foundation, Graduate School of Education** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as **Portland State University Foundation, Graduate School of Education** to receive **Portland State University Foundation, Graduate School of Education's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

### **Section 3.05 Distribution to the Oregon Symphony Association of Salem**

My Trustee shall distribute the **Oregon Symphony Association of Salem's** share outright, and free of trust, to **Oregon Symphony Association of Salem** or its successor in interest, to be added to the **Wisteria Endowment Fund**.

If the **Oregon Symphony Association of Salem** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Oregon Symphony Association of Salem** to receive the **Oregon Symphony Association of Salem's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

### **Section 3.06 Distribution to Salem Schools Foundation**

My Trustee shall distribute the **Salem Schools Foundation's** share outright, and free of trust, to **Salem Schools Foundation** or its successor in interest, to be used exclusively for the specific charitable purposes of musical instrument purchases with a preference for underserved schools within the Salem-Keizer School District.

If **Salem Schools Foundation** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as **Salem Schools Foundation** to receive **Salem Schools Foundation's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

### **Section 3.07            Distribution to First United Methodist Church**

My Trustee shall distribute the **First United Methodist Church's** share outright, and free of trust, to the **First United Methodist Church** or its successor in interest, to be used exclusively for the specific charitable purposes of a music endowment fund.

If the **First United Methodist Church** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **First United Methodist Church** to receive the **First United Methodist Church's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

### **Section 3.08            Distribution to Charitable Organizations selected by David F. Smith**

My Trustee shall distribute the property subject to this distribution to one or more charitable organizations selected by **David F. Smith**. This donation is made in appreciation for the longstanding, wonderful friendship that David and I have shared over the years.

If **David F. Smith** is deceased, then my Trustee shall designate one or more charitable organizations and distribute the property subject to this distribution in **David F. Smith's** memory. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distribution.

**Article Four**  
**Distribution of the Charitable Share**

**Section 4.01            Distribution to the Oregon Community Foundation: Creation and Administration of Donor Advised Fund**

My Trustee shall distribute the Charitable Share to the **Oregon Community Foundation** (“OCF”), whose principal place of business is currently located at 1221 SW Yamhill, #100, Portland, Oregon 97205, or its successor in interest. The OCF shall use this distribution to establish and administer a Donor Advised Fund to be called the **Hope Family Education Fund**. Any existing funds I may have already established with the OCF shall be distributed to and merged into this Fund.

It is my hope that this charitable Fund will serve as a legacy to honor our family for many generations to come.

My daughter, **Allyson F. Hope**, and then her descendants, shall serve as the Fund’s Advisors. The Fund Advisors may make their selections for distribution either jointly or individually, with each Advisor having an equal percentage of the Fund with which to make their grants.

The **Oregon Community Foundation**, as guided by the Fund Advisors, shall allocate the Fund’s annual distributions among those areas of interest and according to the directions in the most current Fund Agreement I may have on file with the OCF. In the event a Fund Agreement does not exist or cannot be located, the Fund Advisors shall have full discretion in making distributions among the following areas of interest and charitable organizations:

- (a)     Programs and organizations that support and encourage foreign language education in Oregon K-12 schools;
- (b)     The **German American School of Portland**, to be used for its general charitable purposes; and
- (c)     **St. Mary’s Academy in Portland, Oregon**, to be applied towards the creation of an annual scholarship award(s) for deserving students at St. Mary’s. The award shall be known as the “**Hope Scholastic Scholarship.**”
  - (1)     The OCF shall review all applicants for the scholarship award and decide how many awards should be given in any given year, as well as the amount of such award(s).
  - (2)     The OCF shall apply the recipient’s award towards tuition or similar expenses, and shall distribute the award directly to **St. Mary’s Academy** in the recipient’s name and for the recipient’s benefit, rather than directly to the recipient.

**Section 4.02            Distribution if the Oregon Community Foundation Does Not Exist**

If the **Oregon Community Foundation** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Oregon Community Foundation** to receive the **Oregon Community Foundation’s** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares, and interests of the distributions.

**Section 4.03            Removal and Replacement of the Oregon Community Foundation**

My Trustee may, in consultation with **Allyson F. Hope** and with the approval of my Trust Protector, remove or replace all or a portion of the share designated to the **Oregon Community Foundation** to another charitable organization or foundation with similar charitable purposes as the **Oregon Community Foundation**. Such a charitable organization must be of the type described in Section 2055(a) of the Internal Revenue Code. My Trustee alone may determine the amounts, shares and interests of the distributions to the new organization.

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#### **Section 4.04            Specific Distribution to The Oregon Community Foundation**

Upon my death, my Trustee shall distribute \$50,000 to the **Oregon Community Foundation**, located at 1221 SW Yamhill #100, Portland, OR 97205, or its successor in interest, to be used to establish a Donor Advised Fund to be named the **Eva H. Sanchez Northeastern Oregon Fund**. The annual income of this Fund shall be designated and used to support and promote the arts, mental health or natural resources programs in the Northeastern Oregon regional area. My surviving children shall serve as initial advisors to this Fund. If none of my children survive me, their surviving descendants shall serve as the Fund's advisors.

I instruct my Trustee to satisfy this gift, to the extent possible, from property that constitutes income in respect of a decedent.

If I have a preexisting Donor Advised Fund Agreement with the **Oregon Community Foundation**, that Agreement shall control the creation and administration of the Fund to the extent it conflicts with this Section.

If the **Oregon Community Foundation** is no longer in existence and has no successor in interest or its successors in interest cannot be identified with reasonable certainty, this distribution shall lapse and the property subject to this distribution shall instead be distributed under the other provisions of this agreement.



**Article Five**  
**Distribution of the Charitable Share**

My Trustee shall administer and distribute the Charitable Share under the terms of this Article.

**Section 5.01 Division of the Charitable Share**

My Trustee shall divide the Charitable Share into the following shares:

<u>Beneficiary</u>	<u>Share</u>
Oregon State University, College of Science Renaissance Fund	25%
Marion-Polk County Food Share	25%
Chemeketa Community College Foundation	50%

**Section 5.02 Distribution to Oregon State University, College of Science Renaissance Fund**

Upon my death, even if my spouse survives me, my Trustee shall distribute 25% of the Charitable Share to **Oregon State University, the College of Science Renaissance Fund**. This gift shall establish the **Gloria S. Sanchez Endowment Fund**.

The annual income from the **Gloria S. Sanchez Endowment Fund** shall be used to support students transferring to the College of Science at Oregon State University from Chemeketa Community College, to provide support for articulation in the sciences of programs or majors at Oregon State University with programs at Chemeketa Community College, and to allow Oregon State University to sponsor undergraduate research opportunities for Chemeketa Community College students.

Distributions from the Fund shall be as advised and directed by the Dean of Instruction at Chemeketa Community College and the Dean of the College of Science at Oregon State University.

If the **Oregon State University, College of Science Renaissance Fund** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then this gift shall lapse back to the charitable share to be distributed to the remaining charitable organizations named in this Article, in equal shares.

**Section 5.03 Distribution to Marion-Polk County Food Share**

Upon my death, even if my spouse survives me, my Trustee shall distribute 25% of the Charitable Share to **Marion-Polk County Food Share, Inc.** located in Salem, Oregon, taxpayer identification number **94-3034161**, or its successor in interest, to be used exclusively for its general charitable purposes.

If **Marion-Polk County Food Share** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then this distribution shall lapse and the property subject to this distribution shall be distributed to the other charitable beneficiaries named under this Article, in equal shares.

**Section 5.04 Distribution to the Chemeketa Community College Foundation**

Upon my death, even if my spouse survives me, my Trustee shall distribute 50% of the Charitable Share to the **Chemeketa Community College Foundation**, Salem, Oregon. This gift shall be used to establish the **Gloria S. Sanchez Endowment Fund**. The annual income from the Gretchen S. Schuette Endowment Fund shall be divided into two equal shares and distributed as follows:

50% to support the **Strength in Diversity Fund**, to be applied according to recommendations made by the Dean of Students, the Director of Advising and Counseling, the Director of Diversity and Equity and the Executive Director of the Foundation (or those positions that may over time be titled differently but with similar functions); and

50% to support the **Visual and Performing Arts**, to be applied according to recommendations made by the Director of Humanities and Visual Communication, the Program Chair for English,

the Program Chair for Art, the Theatre Director and the Gallery Director (or positions that may over time be titled differently but with similar functions).

If either the Strength in Diversity Fund or the fund for the Visual and Performing Arts is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then the distribution shall be applied to the remaining Fund.

If neither the Strength in Diversity Fund or the Visual and Performing Arts Fund exists at the time of this gift, this distribution shall continue as an endowment to the **Chemeketa Community College Foundation** to be used wherever the need is greatest.

If the **Chemeketa Community College Foundation** no longer exists, then the property subject to this distribution shall be distributed to the other charitable beneficiaries named under this Article, in equal shares.

## **Distribution of the Charitable Share**

### **Section 5.05            Distribution to the Oregon Community Foundation: Creation and Administration of Donor Advised Fund**

My Trustee shall distribute the Charitable Share to the **Oregon Community Foundation** (“OCF”), whose principal place of business is currently located at 1221 SW Yamhill, #100, Portland, Oregon 97205, or its successor in interest. The OCF shall use this distribution to establish and administer a Donor Advised Fund to be called the **Patricia Delgado Mallarino Colombian Educational Scholarship Fund**.

It is my hope that this charitable Fund will serve as a legacy to honor my family, my heritage, and my memory for many generations to come.

**Michelle Lynne Morgado** and **Maya Mayola Morgado** shall serve as the Fund’s Advisors with OCF, and after they are no longer able or willing to serve, then Maya’s descendants shall serve as Advisors. Michelle, Maya, and Maya’s descendants may advise OCF regarding the selection of additional person(s) to serve as Fund Advisors, as allowed by law, agreement or OCF policy.

The **Oregon Community Foundation**, as guided by the Fund Advisors, shall allocate the Fund’s annual distributions among those areas of interest and according to the directions in the most current Fund Agreement I may have on file with the OCF. In the event a Fund Agreement does not exist or cannot be located, the Fund Advisors shall apply the Fund’s annual distributions towards awarding one or more college scholarships to potential or current students who meet the following requirements:

- Female wishing to attend college or to continue college;
- Is economically disadvantaged as determined by a federally-approved need analysis form or other objective means;
- Is either a Colombian national or of Colombian descent, where at least one parent is Colombian born; and
- Writes and submits a personal essay on: “Why you are proud to be of Colombian descent and why education is a gift for you, your family, and your future.”

Awards may be renewed if the recipient reapplies each year, documents adequate progress towards a degree, remains in good standing at the institution at which she is enrolled, and has continuing financial need. The recipient may not, however, receive awards for more than 12 academic quarters or eight academic semesters.

Before making any scholarship distributions from the Fund, OCF shall consult with and seek the advice of an advisory committee consisting of no more than five persons selected by OCF, the initial members of which shall be **Michelle Lynne Morgado** and **Maya Magola Morgado**, after she turns 18. Under no circumstances shall more than a minority of the members of the advisory committee consist of donors to the Fund or persons related to donors of the Fund, within the meaning of Internal Revenue Code 4966(d)(2)(B)(ii), and no combination of such persons may control the advisory committee, directly or indirectly.

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### **Section 5.06            Distribution to the Oregon Community Foundation: Creation and Administration of Donor Advised Fund**

Our Trustee shall distribute the Charitable Share to the **Oregon Community Foundation** (“OCF”), whose principal place of business is currently located at 1221 SW Yamhill, #100, Portland, Oregon 97205, or its successor in interest. The OCF shall use this distribution to establish and administer a Donor Advised Fund to be called the **Brown Do-A-Little Fund**. Any existing funds we may have already established with the OCF shall be distributed and merged into this Fund.

It is our hope that this charitable Fund will serve as a legacy to honor our family and our memory for many generations to come.

Our children **Victoria F. E. Brown** and **Noah W. A. Duchy**, and then their descendants, shall serve as the Fund’s Advisors.

The **Oregon Community Foundation**, as guided by the Fund Advisors, shall allocate the Fund's annual distributions among those areas of interest and according to the directions in the most current Fund Agreement we may have on file with the OCF. In the event a Fund Agreement does not exist, The Fund Advisors shall have full discretion in making distributions among the following areas of interest:

1. Habitat restoration and/or preservation (such as **Audubon Canyon Ranch**, **The Nature Conservancy**, **Wetlands Conservancy**, etc);
2. Early childhood education and scholarships (such as **Head Start**); and
3. Enrichment programs and opportunities for underprivileged children and youth; (for example, **Aprende con Amigos**, the **Belize Zoo**, etc.)

The Advisors may make their selections for distribution either jointly or individually, with each Advisor having an equal percentage of the Fund with which to make their grants.

**Article Six**  
**Distribution of the Charitable Share**

My Trustee shall administer and distribute the Charitable Share under the terms of this Article.

**Section 6.01 Division of the Charitable Share**

My Trustee shall divide the Charitable Share into the following shares:

<b>Beneficiary</b>	<b>Share</b>
<b>Violence Intervention Program</b> Los Angeles, California	\$200,000
<b>Hospice by the Bay</b> Larkspur, California	\$150,000
<b>Amandla AIDS Fund</b> Los Angeles, California	\$150,000
<b>Memorial Tabernacle Church</b> Oakland, California	\$100,000

And the remaining balance of the Charitable Share to:

<b>San Francisco Foundation</b> San Francisco, California	Remainder
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**Section 6.02 Distribution to San Francisco Foundation**

My Trustee shall distribute **San Francisco Foundation's** share to the **Change the World Fund** (#4342) of the **San Francisco Foundation**, ("SFF"), or its successor in interest.

My children, and then their descendants, shall serve as the Fund Advisors. The **San Francisco Foundation**, as guided by the Fund Advisors, shall allocate the **Change the World Fund's** annual distributions among those areas of interest and according to the directions in the most current Fund Agreement I may have on file with the SFF or leave with my estate planning documents. In the event a Fund Agreement does not exist or cannot be located, the Fund Advisors shall have full discretion in making distributions among those worthy non-profit organizations they select. The Advisors may make their selections for distribution either jointly or individually, with each Advisor having an equal percentage of the Fund with which to make their grants.

(a) **Distribution if the San Francisco Foundation Does Not Exist**

If the **San Francisco Foundation** (or the **Change the World Fund**) does not exist at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **San Francisco Foundation** to receive its Charitable share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares, and interests of the distributions.

(b) **Removal and Replacement of the San Francisco Foundation**

My Trustee may, at any time and with the approval of the Trust Protector, remove all or a portion of the share designated to the **San Francisco Foundation**, **Change the World Fund** and distribute the funds to another charitable organization, foundation, or fund with similar charitable purposes as the **San Francisco Foundation**.

Such a charitable organization must be of the type described in Section 2055(a) of the Internal Revenue Code. My Trustee alone may determine the amounts, shares and interests of the distributions to the new organization.

**Section 6.03            Distribution to Violence Intervention Program**

My Trustee shall distribute \$200,000 to the **Violence Intervention Program**, presently located in Los Angeles, California, or its successor in interest, to be used for services supporting, protecting, and treating children who are victims of abuse.

If the **Violence Intervention Program** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Violence Intervention Program** to receive the **Violence Intervention Program's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares, and interests of the distributions.

**Section 6.04            Distribution to Hospice By The Bay**

My Trustee shall distribute \$150,000 to **Hospice By The Bay**, presently located in Larkspur, California, or its successor in interest, to be used for its general charitable purposes.

If **Hospice By The Bay** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as **Hospice By The Bay** to receive **Hospice By The Bay's** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

**Section 6.05            Distribution to Amandla AIDS Fund**

My Trustee shall distribute \$150,000 to the **Amandla AIDS Fund**, presently being managed and administered by **Artists for a New South Africa (ANSA)**, which is currently located in Los Angeles, California, or its successor in interest, to be used for its general charitable purposes.

If the **Amandla AIDS Fund** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Amandla AIDS Fund** to receive its portion of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares and interests of the distributions.

**Section 6.06            Distribution to Memorial Tabernacle Church**

My Trustee shall distribute \$100,000 to the **Memorial Tabernacle Church**, presently located in Oakland, California, or its successor in interest, to be used for its general charitable purposes. The **Memorial Tabernacle Church** has special significance to me and my family because it was founded by my aunt and uncle, **Juanita Perez** and **Benito Suarez**.

If the **Memorial Tabernacle Church** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then this gift shall lapse.

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**Article Seven**  
**Distribution of the Charitable Share**

My Trustee shall administer and distribute the Charitable Share under the terms of this Article.

**Section 7.01 Division of the Charitable Share**

My Trustee shall divide the Charitable Share as follows:

<b>Beneficiary</b>	<b>Share</b>
<b>Oregon Jewish Community Foundation</b> Portland, Oregon	65%
<b>Designated Causes</b>	35%

**Section 7.02 Distribution to the Oregon Jewish Community Foundation**

My Trustee shall distribute this 65% share to the **Oregon Jewish Community Foundation** (“OJCF”), whose principal place of business is currently located at 610 SW Broadway, Suite 407 Portland, Oregon 97205, or its successor in interest, to be used to create the **Marshal P. Goodman Family Donor Advised Fund** (“Fund”).

My children, **Max Goodman**, **Rose Goodman**, and **Nathan Goodman**, and then their descendants, shall serve as the Fund’s Advisors.

(a) **Creation of Two Fund Shares**

My Trustee shall divide the **Oregon Jewish Community Foundation’s** share into two equal Fund shares:

(1) **Fund One – Marshal’s Fund**

The **Oregon Jewish Community Foundation**, as guided by the Fund Advisors, preferably working together as a family unit, shall allocate Fund One’s annual distributions among those charitable organizations and causes which I have listed on Schedule C of this Agreement. The Fund Advisors may allocate the annual distributive share among all or some of the listed causes, and are not required to make distributions equally or to each and every organization in a given year. If the Advisors elect to make one lump sum distribution to only one of the listed organizations because that organization has a greater need in a particular year, then that would be an acceptable distribution.

(2) **Fund Two – Advisors’ Discretionary Fund**

The **Oregon Jewish Community Foundation**, as guided by the Fund Advisors, shall allocate Fund Two’s annual distributions among their favorite charitable causes, organizations and areas of interest as the Advisors shall select. An Advisor may make individual distributions of his or her pro rata share to that Advisor’s chosen organization(s), or the Advisors may pool the distributive share and decide collectively on the charitable recipients. The Advisors may allocate their distributive share among organizations within their individual communities, and are not restricted to the Portland area.

If the **Oregon Jewish Community Foundation** is not in existence at the time of distribution and there is no successor in interest or its successors in interest cannot be identified with reasonable certainty, then my Trustee shall designate one or more charitable organizations having the same or similar charitable purposes as the **Oregon Jewish Community Foundation** to receive the **Oregon Jewish Community Foundation’s** share of the Charitable Share. Each charitable organization must be a charity of a type described in Section 2055(a) of the Internal Revenue Code. My Trustee shall determine the amounts, shares, and interests of the distributions.

My Trustee may, with the approval of my Trust Protector, remove or replace the entire share designated to the **Oregon Jewish Community Foundation** to another charitable organization or foundation with similar charitable purposes as the **Oregon Jewish Community Foundation**. Such a charitable organization must be of the type described in Section 2055(a) of the Internal Revenue Code. My Trustee alone may determine the amounts, shares and interests of the distributions to the new organization.

### **Section 7.03 Distribution to Designated Causes**

My Trustee shall distribute this 35% share in equal shares to the following specific designated organizations outright, and free of trust, to be used exclusively for the specific charitable purposes stated below.

#### **(a) Congregation Shaarie Torah**

My Trustee shall distribute this share to **Congregation Shaarie Torah**, currently located at 920 N.W 25th Ave. Portland, OR 97210. This distribution shall be used to establish a perpetual endowment fund to be called the **Marshal P. Goodman Summer Camp Fund**. The annual income of this Fund shall provide ongoing needs-based scholarships for underprivileged children and youth who wish to attend Jewish summer camps both within Oregon and beyond.

To be considered for a scholarship, applicants must write at least a one page essay on *What Being Jewish Means to Me*.

The Congregation's Board of Directors, along with the Director of Education, shall determine the criteria for selection, number of scholarships awarded, and the amounts of the individual scholarship awards on an annual basis.

#### **(b) Jewish Federation of Portland**

My Trustee shall distribute this share to the **Jewish Federation of Portland**, currently located at 6680 SW Capitol Hwy Portland, OR 97219. The Federation shall use this gift to establish a perpetual endowment fund to be called the **Marshal P. Goodman Israel Experience Fund**. The annual income of this Fund shall provide scholarships for Oregon's Jewish children and youth who wish to participate in summer programs in Israel.

The Federation's Board of Directors, along with the Director of Planned Giving, shall determine the criteria for selection, the number of scholarships awarded, and the amounts of the individual scholarship awards on an annual basis.

#### **(c) American Pardes Foundation**

My Trustee shall distribute this share to the **American Pardes Foundation**, currently located at 5 West 37<sup>th</sup> Street, Suite 802 New York, NY 10018, to be applied for the benefit of the **Pardes Institute for Jewish Studies**. One half of this share shall be allocated to the Institute's faculty, to be designated and used in the faculty's sole discretion. The other half of this share shall be allocated towards general educational scholarships.

The Foundation's Board of Directors shall determine the criteria for selection, the number of scholarships awarded, and the amounts of the individual scholarship awards on an annual basis, based on the Foundation's pre-existing scholarship policies. The name of the scholarship shall be the **Marshal P. Goodman Scholarship**.

#### **(d) Oregon Donor Program**

My Trustee shall distribute this share to the **Oregon Donor Program**, currently located at 2525 SW 1st Ave # 175 Portland, OR 97201, to be used for its general charitable purposes.

#### **(e) Multnomah Bar Foundation**

My Trustee shall distribute this share to the **Multnomah Bar Foundation**, currently located at 620 SW Fifth Ave. Suite 1220 Portland, OR 97204. The Foundation shall use this share to support the **Multnomah CourtCare** program.

#### **(f) Default of Designated Organization**

If any of the organizations listed in this Section do not exist at the time of distribution, my Trustee shall distribute that share to the **Marshal P. Goodman Family Donor Advised Fund** at the **Oregon Jewish Community Foundation** as created under Section 8.02 of this Article.



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## Section 7.04            Creation of the Musahari Family Charitable Fund

My Trustee shall distribute the Charitable Share outright, and free of trust, to either the **American Endowment Foundation** or the **Oregon Community Foundation** ("Foundation"), as my Trustee decides at the initial creation of the **Musahari Family Charitable Fund**.

Once my Trustee has selected the appropriate public foundation, my Trustee shall distribute the Charitable Share to the Foundation to establish the **Musahari Family Charitable Fund** ("The Fund"). Any existing funds I may have already established with the same public foundation shall be distributed to and merged into this Fund.

My children **Eric D. Musahari** and **Jeffrey R. Musahari**, and then their descendants, shall serve as the Fund's Advisors.

The Fund Advisors shall allocate 2/3 of the Fund's annual distributions among those areas of interest and according to the directions in the most current Fund Agreement I may have on file with the Foundation.

In the event a Fund Agreement does not exist or cannot be located, the Fund Advisors, working with the Fund administrator, shall allocate 2/3 of the annual distributable grant share among the following areas of interest, in their sole discretion. Of that annual 2/3 allocation, however, I would prefer, but do not require, that the Advisors distribute at least one half of the annual allocation to support *international* relief organizations working in these areas of interest.

- **Hunger Relief.** Including organizations such as Lutheran World Relief, Marion-Polk Food Share, House of Zion, Bread for the World, etc.;
- **Medical Care for the Underserved.** Including organizations such as Salem Free Clinic, Doctors Without Borders, etc.;
- **Christian Humanitarian Relief.** Including organizations such as House of Zion, Bread for the World, Interfaith Hospitality Network, etc.; and
- **Social Justice.** Including organizations such as Amnesty International, International Justice Mission, etc.

The Fund Advisors, working with the Fund administrator, shall allocate the remaining 1/3 of the annual distributable grant share in the Advisors' sole discretion.

The Fund Advisors may allocate the annual distributive share among all or some of the listed causes, and are not required to make distributions equally or to each and every organization in a given year. If the Advisors elected to make one lump sum distribution to only one of the listed organizations because that organization has a greater need in a particular year, then that would be an acceptable distribution.

The Advisors may make their selections for distribution either jointly or individually, with each Advisor having an equal percentage of the Fund with which to make their grants.