Get Ready for the 2009 Hannity Freedom Concerts!

The Hannity Freedom Concerts this August will honor our men and women in uniform and help support the Freedom Alliance Scholarship Fund for the children of our military heroes, who have been killed or permanently disabled in service to our country. Since the first Freedom Concert in 2003, these events have helped raise more than $9 million to support the Freedom Alliance Scholarship Fund.

The Hannity Freedom Concerts are fantastic family fun full of patriotism, great music and some special surprise guests thrown in. Please visit www.hannity.com to check ticket availability for the concert closest to you.

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Why the Freedom Alliance Military Leadership Academy is Unique:
An Interview with MLA Director Pepper Ailor

Freedom Alliance Review Editor, Jared Pierce, interviewed MLA Director, Pepper Ailor, as the annual Military Leadership Academy’s are set to begin. The two sessions will take place July 5-18 at Fort Pickett, Virginia, and July 26-August 8 at the Eastover Retreat Center in Virginia. The Academy’s inspire, educate and train young high school students from all around the country.

What is a typical day at the Academy?
The Military Leadership Academy maintains an intense pace. Each day begins with physical training exercises and ends with valuable lessons from the Academy curriculum. That is where the routine ends, however, as each day is dramatically different from the next. During the two-week session, we visit military bases where the students tour the latest military platforms and celebrate and explore America’s history by visiting sites like Jamestown, Yorktown, and Washington, DC. The cadets also participate in field maneuvers through close terrain.

One of the Academy highlights for many cadets are the visits to military bases, offering a unique, first-hand look at some of the world’s most advanced military equipment and an opportunity to interact with military personnel stationed on the base. What skills and lessons do the MLA cadets learn from these experiences?

Each year we work with multiple military bases to provide our cadets an up-close and personal glimpse into the inner workings of our Armed Forces. We have an impressive history working with military installations and commands including Navy Region Southwest, Fort Eustis, Marine Corps Base Quantico, and many more. In 2008, cadets visited Langley Air Force Base, where they toured the platforms of the First Fighter Wing and received a briefing on the F-22 Raptor by the pilots who fly it. In addition to touring the equipment, our students had the opportunity to ask questions and discuss the jobs of the servicemembers who operate the equipment, opening their eyes to the numerous opportunities the Armed Services has to offer.

Through interaction with active duty military personnel, many of whom have been deployed, the cadets see for themselves that our military is made of strong, educated men and women who have chosen the military as a profession. These servicemembers leave loved ones and the comforts of home behind and go into harm’s way to defend us and our country. There couldn’t be better role models for our cadets.

Tell us about the Academy’s lessons and curriculum.
We have incorporated introductory lessons on land navigation, camouflage and concealment, and field tactics. The students really enjoy these activities, which gives them a better understanding of military training. This year, we are expanding these activities, culminating in an overnight “field training exercise” where cadets work together and rely on the skills they learned earlier in the program to accomplish a single mission.

We also have many new lessons for our Academy curriculum, such as the leadership challenges our Founding Fathers faced, the unconventional aspects of Operation Enduring Freedom, the challenges of military operations in urban terrain, and more. The cadets will engage in an all-new global security simulation, where they critically analyze a diplomatic emergency and work together to develop a solution.

One of the Academy’s core values is selfless service. At the MLA, cadets participate in community service projects. Can you describe one of these projects?

One of the most rewarding activities for the cadets is the chance to go out into the community and show their support of our servicemen and women. During the 2008 Academy, cadets organized a community car wash and raised approximately $2,000 and shipped 23 “Gifts from Home” care packages filled with assorted goodies and essentials, along with letters of encouragement to troops serving in Iraq and Afghanistan. Many of the students commented how inspiring it was to see members of a community donate so much money in support of our troops. Cadet Vanessa Covarrubias from Fort Worth, Texas said, “I had never done any community service – it felt really good to know we were helping our troops for everything they do.”

Tell us about cadets who have gone on to pursue a career in the military.
We’ve had a number of cadets go on to serve our country. For example, Phil Seidel of Walkersville, Maryland, attended the 2008 Military Leadership Academy. Phil had always wanted to join the military “for the ability to grow physically and mentally fit.” He signed up for the Academy to get a taste of military culture and a better understanding of what would be expected of him as a soldier. Just a few months after finishing the Academy, Phil was sworn in as a Private in the United States Army and will attend Basic Training at Fort Jackson, South Carolina, this summer.

Another cadet, Justin Thomas, was displaced to Houston after Hurricane Katrina moved his family from New Orleans. Justin, who attended the Military Leadership Academy in 2007, was accepted into the prestigious Corps of Cadets at Texas A&M where he has earned a scholarship from the Marine Corps. Justin returned to the Academy in 2008 to serve in the Instructor Staff. After he completes training at the USMC Mountain Warfare School this summer, he will once again join the Academy as an Instructor.

To learn more about the MLA and read the rest of this interview, please visit our Military Leadership Academy page at www.freedomalliance.org. 
Congratulations to the Freedom Alliance Scholarship Fund recipients who recently completed their undergraduate studies. We are proud of their accomplishments and that we could help them achieve their dream of a college education as we honor the sacrifices of their fathers and mothers, who are true American military heroes. Thanks to the generosity of Freedom Alliance supporters, “Graduation Day” is a reality for these deserving students. Featured here are a few of our 2009 graduates.

**David Hook** of Goldsboro, North Carolina, is a graduate of the University of North Carolina, Chapel Hill with a degree in Peace, War and Defense. David, who is a four-year recipient of a Freedom Alliance Scholarship, plans to join the United States Air Force to become a pilot. His brother, Gregory, previously received the Freedom Alliance scholarship and his sister, AimieLisa, is a current recipient. Their father, Air Force Major Peter Hook, was killed when his F-15 crashed during Operation Desert Storm.

**Masandra Gayagoy** of Miami, Florida, is a graduate of the University of Miami with a degree in Psychology. Masandra is currently working for a Miami-area law firm and hopes to attend law school in 2010. Masandra’s mom, Army Specialist Eleanor Dela Cruz, is 100 percent permanently disabled.

**Donovan Dean** of Raeford, North Carolina, graduated from East Carolina University in Greenville, North Carolina, with a degree in Criminal Justice. Donovan is now interning with the U.S. Marshall Office in Raleigh, North Carolina. His father, Army Master Sergeant Anthony Yost, was killed in action while serving in Iraq in 2005.

**Natalie Comba,** of Ramona, California, graduated from the University of California, Los Angeles (UCLA) with a degree in Sociology. Natalie, who is a four-year recipient of a Freedom Alliance Scholarship, has begun her career working for a Los Angeles-area accounting firm. Her dad, Marine Sergeant John Comba, is 100 percent permanently disabled.

This is a selection of our many Freedom Alliance Scholarship recipients who graduated in 2009. Please respect the privacy of our scholarship recipients and their families.

Applications for the upcoming academic year are currently being accepted and can be found at [www.fascholarship.com](http://www.fascholarship.com). To learn more about or donate to the Freedom Alliance Scholarship Fund please visit the Scholarship Fund page at [www.freedomalliance.org](http://www.freedomalliance.org).

**FREEDOM CONCERTS**

CONTINUED FROM PAGE 1

In addition to Sean Hannity and Freedom Alliance Founder Colonel Oliver North, the Freedom Concerts will feature an all-star entertainment lineup, including one of America’s hottest country sensations, multi-platinum selling artist Billy Ray Cyrus. “God Bless the USA” – considered one of the most recognizable patriotic songs in the country – will again be performed by multi-platinum and Grammy winner, Lee Greenwood, who has performed at previous Freedom Concerts. They will be joined by American country music legend, Charlie Daniels, and Christian contemporary artist Michael W. Smith.

This is the sixth year that Sean has hosted the Hannity Freedom Concerts. His support for the Freedom Alliance Scholarship Fund – a cause dear to his heart – has helped us to provide scholarships to hundreds of students so far and many more in the years ahead. Speaking about the scholarship recipients, Sean said, “I can’t image what it is like for these kids who have lost a mom or dad in Iraq or Afghanistan. They’ve got to have an emptiness in their hearts. We have to remind them that we will never forget the sacrifices they and their family have made for us.”

Freedom Alliance will again host active duty servicemembers (and their families) at the Freedom Concerts to thank them for their bravery, sacrifice and service to our country. Freedom Alliance Scholarship recipients will also join the festivities at all the Concerts.
As men and women who proudly wear our country’s uniform continue defending our nation in Afghanistan, Iraq and other dangerous areas of the world, Freedom Alliance carries on the tradition of honoring their service through the Support Our Troops program.

Freedom Alliance is proud of our record of honoring, thanking and supporting those who risk their lives to defend America’s freedom. From the Gulf War to the Global War on Terror, Freedom Alliance has maintained a major, year-round Support Our Troops program for America’s brave defenders of freedom.

Today there are 1.2 million men and women, who have chosen the honor of wearing this country’s uniform, including the 180,000 fighting the global War on Terror in Iraq and Afghanistan. More combat troops are heading to Afghanistan, including the 8,000 Marines of the 2nd Marine Expeditionary Brigade from Camp Lejeune, North Carolina and 9,000 troops, including the Army’s 2nd Infantry Division from Fort Lewis, Washington.

Since the start of 2009, Freedom Alliance has shipped 411 "Gifts from Home" care packages (nearly two tons!), provided more than $38,000 in special-need grants to our combat-injured and recovering troops, and hosted additional events for hundreds of our servicemembers and their families.

**Troop Appreciation Dinners**

Throughout the year, Freedom Alliance hosts Troop Appreciation Dinners for our combat-wounded troops and their families. So far this year Freedom Alliance has hosted 15 dinners, including dinners for troops at Brooke Army Medical Center, Fort Carson in Colorado, Naval Operations Service Centers Los Angeles, Port Hueneme, Point Mugu, and Fort Polk in Louisiana, among many others. One of our most recent dinners was held to honor the service of 45 Navy personnel at Catalina Restaurant in Redondo Beach, California.

Troops from Marine Corps Air Ground Combat Center Twentynine Palms in California were treated to not one, but two, incredible Troop Appreciation Dinners. The event was originally scheduled for one dinner on May 28, but expanded to a second dinner after an overwhelming response. The 110 Marines and their families, who attended the two dinners, were treated to dinners at Ruth’s Chris Steak House.

A grateful military wife, who attended a Troop Appreciation Dinner, expressed her gratitude with this message: "This event gave my husband the opportunity to interact with members of his unit. As a military spouse I am keenly aware of the sacrifice members of the military make in service to this country. Although the VA takes care of their physical wounds, there is often very little that is done to soothe their hearts and minds. This event allowed each military member to realize that their service is not forgotten that the country they serve cares. Thank you."

**Date Night for Our Troops**

Freedom Alliance hosted a “Date Night” for troops from Fort Hood, Texas, which included a first class meal at the Texas Land & Cattle Steakhouse. Many of the couples hadn’t had a night out without their children in years; and, for one of the couples, it was an early anniversary celebration. After a great meal, everyone enjoyed a movie.

**A “Thank You” BBQ for our Troops**

For the third straight year, Freedom Alliance, in partnership with the USO of Dallas/Fort Worth, hosted a BBQ luncheon for soldiers, sailors and airmen departing for Iraq or Afghanistan after two weeks leave with their families. This year’s luncheon was held in the United Service Organization (USO) facility in the Dallas/Fort Worth airport, where more than 270 troops enjoyed the BBQ catered by Dickey’s Barbeque of Dallas. The deploying troops were from bases such as Fort Hood, Fort Carson, Fort Campbell, Fort Rucker and many others.
“Gifts from Home” Care Packages

Our troops can’t pack everything they need for a long deployment, so we must make sure to continually re-supply them with our “Gifts from Home” care packages. These are the everyday items which are always available in our medicine cabinets or pantries. But in the deserts of Iraq or the mountains of Afghanistan, convenience stores are not easy to find.

Freedom Alliance ships hundreds of “Gifts from Home” care packages to our men and women serving in Iraq, Afghanistan and other overseas areas. They contain some of the most-requested items, including toiletries, candy, non-perishable food, books, magazines, DVD movies, prepaid international calling cards, hand held games and much more. Special thanks to the ViJon Company in St. Louis, Missouri for donating 30,000 bottles of GERM-X hand sanitizer for our troops. “Gifts from Home” care packages also include cards and letters of thanks for our troops.

Air Force LTC Robert, who is serving now in Afghanistan, received “Gifts from Home” care packages from Freedom Alliance and sent us this email: "I wanted to thank you for the wonderful 'goodie boxes' that have arrived here at our location. Freedom Alliance has been supporting me and my folks since 2007 when I was assigned to Iraq. They continue to support us here in Afghanistan. The fact that someone cares enough to show their kindness in such a manner cheers everyone here up. Thanks again to everyone at the Freedom Alliance."

GameTime! Events

The combat-wounded troops who attend Freedom Alliance Support Our Troops events tell us the best part is having their family with them. Freedom Alliance GameTime! events provide a great opportunity for military families to spend the day together enjoying food and entertainment. GameTime! events are held once a month for recovering troops, from Walter Reed Army Medical Center and Bethesda Naval Medical Center, at Dave and Busters, a family fun establishment filled with exciting games and great food. We especially thank Rob Beausoleil of Aquarius Irrigation Supply, Inc. in Norristown, Pennsylvania, for sponsoring our February GameTime!

Wounded troops from Walter Reed Army Medical Center and their families had a great time at a Freedom Alliance GameTime! event, which was sponsored by Rob Beausoleil of Aquarius Irrigation Supply Inc.

Freedom Alliance Responds to an Urgent Request From Iraq

Recently, Freedom Alliance received an urgent request from Army SGT David Wright, who is a Chaplains Assistant currently serving our country in Iraq. He explained that as he and the Chaplain are visiting with many soldiers, “I have noticed that the troops are having a hard time reaching home due to no available place to buy phone cards. Sometimes there is barely any email service. In one place, they have to pay $50-60 a month for internet service that is not even as good as dial up service. I was wondering if there was any way we could get some phone cards to give to troops on our journeys.”

Freedom Alliance, thanks to the generosity of our faithful supporters, sent SGT Wright six “Gifts from Home” care packages, including a number of international pre-paid phone cards. SGT Wright responded with the following to share with our supporters:

“I received your packages and was able to distribute the phone cards. Everyone loved them. Thanks so much to Freedom Alliance for all your hard work and dedication. It's good to see that people are supporting our troops even when the economy is in such bad shape. It means so much to me, my command and uniformed services everywhere. Thank you and God Bless.”

How You Can Help

Freedom Alliance regularly sends international phone cards to our troops. If you would like to purchase international phone cards and send them to Freedom Alliance we will ship them to our troops in “Gifts from Home” care packages. Please mail the cards to:

Freedom Alliance Support Our Troops
22570 Markey Court, Suite 240
Dulles, Virginia 20166
Freedom Alliance also provides financial grants to wounded troops. We often receive requests from troops who are recuperating in military hospitals far from their families. Some grants cover airfare so family members can be with their loved one while he or she is hospitalized or in rehab or to assist with other financial burdens. We thank San Francisco Giants pitcher Barry Zito for his support through his Strikeouts For Troops program.

Recently, Freedom Alliance paid the airfare for two blind service-members, Army Specialist Doug and Army Master Sergeant Dexter, to fly from Fort Bragg, North Carolina, out to Palm Desert, California, to pick up their new guide dogs, which had been trained by Guide Dogs of the Desert – a non-profit dedicated to raising guide dogs for those in need. SPC Doug lost his sight when he was hit by an IED in Iraq, while MSG Dexter was blinded during a training accident. SPC Doug thanked Freedom Alliance for helping him pick up Zihn, his new dog.

**Special Events to Support Freedom Alliance**

*Freedom Alliance is grateful for the hundreds of successful and imaginative benefit events hosted throughout the year by our generous supporters.*

**Local Radio Host Honors Troops at Freedom Festival**

Popular Tennessee radio host, Mike Slater, held the first annual Freedom Festival in Jackson, Tennessee, to honor our troops. The festival raised more than $7,000 for the Freedom Alliance Scholarship Fund. The patriotic Americans who attended also donated more than 3,000 pounds (over one ton!) of necessities and reminders of home to send our troops serving overseas. The event was one of the largest single “Gifts from Home” drives. Thanks to Mike, his listeners and all the Freedom Festival attendees for their support of Freedom Alliance and the men and women of our Armed Forces.

**Car Show Honors Fallen Soldier, Supports Scholarship Fund**

In May, the Corporal Chris Mason Memorial Car Show was held in Mobile, Alabama, by Garland Mason to honor his son, Army Corporal Chris Mason, who was killed in Iraq in 2006. The car show, which raised more than $1,200 for the Freedom Alliance Scholarship Fund, was attended by hundreds of car enthusiasts there to have a great time and honor an American hero. Thanks to Garland Mason and all those in Alabama who supported the Freedom Alliance Scholarship Fund, while honoring CPL Mason’s service and sacrifice.

**Upcoming and On-Going Events to Benefit Freedom Alliance**

**August 1-2**

The Miami Valley Freedom Alliance Golf Tournament will once again be hosted by Scott Financial Services in Miamisburg, Ohio, to benefit the Freedom Alliance Scholarship Fund and Support Our Troops program. [www.scottfsiam.com](http://www.scottfsiam.com/section7.cfm)

**September 15**

Fifth Annual Nathan R. Chapman Memorial Golf Tournament in Georgetown, Texas, to honor Army Sergeant First Class Nathan Chapman, the first American soldier killed by enemy fire in the War on Terror. SFC Chapman was killed in Afghanistan in 2002. [www.nathanchapmanfund.org](http://www.nathanchapmanfund.org)

**September 25**

The Society of American Military Engineers, Philadelphia Post, will host a Monte Carlo Charity Night in Philadelphia, Pennsylvania, to support the Freedom Alliance Scholarship Fund. [wwwSAMEPhiladelphiaPost.org](http://wwwSAMEPhiladelphiaPost.org)

**September 27**

Eighth Annual Firefighter Stephen Siller Tunnel to Towers Run in New York City, New York, to honor New York Firefighter Stephen Siller and the other firemen killed during the attacks of September 11, 2001. [www.tunneltotowersrun.org](http://www.tunneltotowersrun.org)

**October 3**

Sixth Annual Jacksonville Marine Corps Half Marathon and Freedom 5K Run in Jacksonville, Florida. [www.1stplacesports.com](http://www.1stplacesports.com/marine.htm)

**Ongoing**

Since 2005, Redneck Snack Baskets, an online distributor of food gift baskets, has been donating a portion of their sales to Freedom Alliance to benefit the Scholarship Fund. [www.rednecksnackbaskets.com](http://www.rednecksnackbaskets.com)

The Early Mustang Club is hosting a raffle for the chance to win a fully-restored 1969 Mustang to be given away on November 29, 2009. The net proceeds of this raffle will go to the EMC Charity Fund and the Freedom Alliance Scholarship Fund. [www.earlymustang.com/The_Early_Mustang_Club/2009_Car_Raffle.html](http://www.earlymustang.com/The_Early_Mustang_Club/2009_Car_Raffle.html)

Dorr Aviation Credit Corp., LLC, an aircraft financing source for both new and used aircraft, makes a donation to the Freedom Alliance Scholarship Fund for each aircraft loan processed. [www.dorraviation.com](http://www.dorraviation.com)

Please Accept Our Gratitude for your Generous Support!
One of Freedom Alliance’s major efforts is the protection of American sovereignty. The policies and practices of the United Nations and other global institutions can undermine our Constitution and the authority of our elected representatives. Freedom Alliance leaders travel to the UN headquarters and throughout the world monitoring UN conferences, seminars and press briefings in order to report activities and treaties which go unreported by the mainstream American media.

Earlier this year, Freedom Alliance President Tom Kilgannon attended the UN’s “Durban Review Conference” on racism in Geneva, Switzerland. There, the “star performer” was Iranian President Mahmoud Ahmadinejad who delivered a major address accusing Israel of being a “cruel and repressive racist regime.” His speech prompted Mr. Kilgannon to call for Legal Adviser to the State Department, Yale Law School Dean Harold Koh to the center of intense debate. As a staunch advocate of “transnationalism,” Mr. Koh’s nomination is highly controversial. Transnationalism is, in Koh’s words, the “blending of international and domestic law.” Mr. Koh supports ratification of controversial treaties, including the Rome Statute of the International Criminal Court and the Convention on the Rights of the Child.

Professor Koh is a legal warrior of the far left and a cancer on American sovereignty. It is the responsibility of American courts, Koh maintains, to “promote the development of a global legal system.” This is where the real danger to our Constitution lies -- with globalists who will place America’s fate in foreign hands. It’s the outsourcing of our independence -- and it’s about to get worse.

Last year Koh argued that the new Secretary of State “should withdraw the Bush Administration’s May, 2002 letter to the United Nations” which removed Bill Clinton’s signature from the ICC treaty. Each of these steps, Koh argues, “paves the way for eventual U.S. ratification of the Rome Treaty” for the International Criminal Court.

As the Court was created to hear cases involving war crimes, were legitimate charges ever to surface against U.S. troops, ICC adherents would find the Uniform Code of Military Justice lacking. Internationalists believe America’s system of jurisprudence is unable to properly dispose of such cases. They would find it helpful to appeal Supreme Court decisions with which they disagree to a “higher authority.”

U.S. to Rejoin the International Criminal Court?

Earlier this year, U.S. Ambassador to the UN, Susan Rice, in a closed Security Council meeting, voiced support for the ICC. “The International Criminal Court,” she said, “looks to become an important and credible instrument for trying to hold accountable the senior leadership responsible for atrocities committed in the Congo, Uganda and Darfur.”

So, what will ICC engagement mean for the United States? To answer that, one must read “A Strategy for U.S. Engagement with the International Criminal Court,” written by David Scheffer and John Hutson and issued by the Century Foundation. Scheffer was instrumental in the formation of the Court and served as Ambassador at Large for War Crimes in the Clinton Administration. Hutson was the Navy’s Judge Advocate General from 1997-2000.

The report is stunning in its frankness and heartbreaking in its eagerness to sacrifice American citizens for some nebulous “global good.” The authors’ complaints begin with the Bush Administration’s unwillingness to subject Americans to ICC indictments.

Ginsburg Supports use of Foreign Decisions

The Supreme Court has been a hot topic with the Obama Administration's nominee to fill Justice David Souter’s vacancy. A related (but far less covered) story involves Justice Ruth Bader Ginsburg, who said recently that she “frankly (doesn’t) understand all the brouhaha lately from Congress and even from some of (her) colleagues about referring to foreign law.” She continued: “Why shouldn’t we look to the wisdom of a judge from abroad with at least as much ease as we would read a law review article written by a professor?”

The use of foreign decisions in U.S. court cases has been soundly denounced by Supreme Court Chief Justice John Roberts, Jr. and other member of the high court. “If we’re relying on a decision from a German judge about what our Constitution means, no president accountable to the people appointed that judge and no Senate accountable to the people confirmed that judge,” Roberts said at his confirmation hearings.

To read more from all the above articles by Tom Kilgannon, please visit the Policy Center at the Freedom Alliance website: www.freedomalliance.org.
Is Uncle Sam the Beneficiary of Your Estate?

Consider a Gift to Freedom Alliance in Your Will or Other Estate Plans

By Carolyn Kley Fanning

According to some recent studies, over one-half of all Americans do not have a will or living trust and, therefore, have not decided how and to whom their hard-earned assets will be distributed.

Are you among the 50 percent of Americans without a will? If you do nothing to dispose of your estate in accordance with your wishes, government bureaucrats will make these decisions for you. As a result, a significant portion of your estate may be may distributed in ways that would not meet with your approval. Moreover, if your estate value exceeds a certain amount, estate taxes (at both the federal and state levels) may consume almost half of the excess, effectively making Uncle Sam the primary beneficiary of your estate.

Our current estate tax system is governed by the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA). This Act states that this tax is imposed on estates (including cash, real estate securities, retirement plan assets, insurance policies, and other personal property) in excess of certain “exemption” amounts. The exemption started at $675,000 in 2001 and is now $3.5 million in 2009. In 2010, the estate tax is completely eliminated without further action by Congress. Instead of eliminating the estate tax, however, some lawmakers have proposed a permanent exemption amount with a corresponding maximum rate for estates valued in excess of this exemption.

Charitable Bequests

To lower your potential estate tax burden and make sure that your assets are distributed in accordance with your principles and ideals, you may wish to consider a bequest to Freedom Alliance. This type of gift costs you nothing during your lifetime and can be revoked in the future if your life circumstances or family needs change.

Bequests are also very versatile – they can specify that a specific dollar amount, a percentage of your remaining estate or a particular asset be transferred to Freedom Alliance at your death. Of course, you may also designate how your gift will be used.

Your attorney can draft a bequest into a new will or a codicil into an existing will. Either way, you will be providing an important gift to Freedom Alliance in a tax-wise manner.

Here is some suggested bequest language to discuss with your attorney:

I give, devise, bequeath (insert percentage, amount, nature of gift, or remainder of estate) to Freedom Alliance, Taxpayer I.D. #54-1411430, 22570 Marky Court, Suite 240, Dulles, VA 20166, to be used for general operations (or a donor-designated purpose).

Beneficiary Designations

In addition to a bequest in your will or living trust, you can also name Freedom Alliance as the death beneficiary of various financial accounts, such as your checking/savings accounts, retirement plans or insurance policies. In addition to providing a lasting legacy to Freedom Alliance, these gifts also provide important tax savings to you and your family. Like a bequest in your will, you may also revoke most of these gifts at any time before your death.

Double Tax on Retirement Plan Assets

Unlike gifts of cash or property, gifts of retirement assets (e.g., IRAs, 401(k)s, etc) to non-spousal family members at your death are subject to double taxation in the form of estate tax to the donor and income tax to the recipient. If you name Freedom Alliance as the beneficiary of your retirement plan (with other assets, such as stock and real estate, passing to your family), you can minimize these taxes while making an important gift to Freedom Alliance.

To take advantage of this tax-saving opportunity and avoid the double taxation of your retirement plan assets, simply instruct your plan custodian to designate Freedom Alliance as the “primary” death beneficiary of your retirement assets. The custodian will send you the appropriate forms. You may also designate Freedom Alliance as the “contingent” death beneficiary of your account if your family declines these benefits (which they may do after considering the significant income tax bite). Please also consult your personal financial advisors to make sure that this is the best option for you and your family.

For those individuals interested in making a current gift of IRA assets to Freedom Alliance, President Bush signed the Tax Extenders and Alternative Minimum Tax Relief Act (H.R. 1424) in late 2008. Among its many provisions, this new law permits traditional and Roth individual retirement account (IRA) owners, age 70 1/2 and older, to transfer up to $100,000 tax-free to qualified charitable organizations, such as Freedom Alliance. While this distribution would not result in an upfront income tax deduction, the gift would also be excluded from your taxable income. Additionally, the charitable transfer would fulfill part or all of any IRA minimum distribution requirement without increasing your taxable income. This provision is only effective until 12/31/09, however, so gifts must be made before the end of this year up to a maximum amount of $100,000 per person. Please consult your professional advisors for more information. We can also send you a sample letter that you may forward to your IRA custodian instructing them to make such a transfer to Freedom Alliance.

For more information about bequests and all of our gift planning options, please call Freedom Alliance Director of Development Jennifer Pusatere at (703) 444-7940.

* IRS Circular 230 Notice:
We have advised you to seek your own legal and tax advice in connection with gift and planning matters. Freedom Alliance does not provide legal or tax advice. This communication is not intended or written to be used, and cannot be used, for the purpose of avoiding tax-related penalties.

Carolyn Kley Fanning is a certified public accountant (CPA) and the president and founder of Planned Giving Solutions, Inc. in Alexandria, Virginia. Her articles relating to estate and gift planning have appeared in numerous publications. She also counsels many individuals and their advisors about the benefits of the various charitable gift planning vehicles. Carolyn received her MBA and BBA degrees from the University of Michigan.