



LE&RN

Since 1998, the **Lymphatic Education & Research Network (LE&RN)** has been at the forefront in the fight against lymphatic diseases (LD) such as lymphedema (LE), lipedema and lymphatic malformations.

Over 10 million Americans and more than 250 million people worldwide suffer from LE alone—more than AIDS, Parkinson’s Disease, Muscular Dystrophy, Multiple Sclerosis and ALS—combined.

The continuum of diseases impacted by the lymphatic system includes heart disease, obesity, AIDS, diabetes, rheumatoid arthritis and cancer metastasis. Yet, lymphatic diseases go undiagnosed and untreated, and research is grossly underfunded.

LE&RN and its worldwide members are determined to change this through education, research and advocacy. *But progress depends on your support.*



To benefit LE&RN in your estate planning and Donor Advised Funds (DAFs), contact your financial advisor. You can also call LE&RN at 516-625-9675 or email us at LERN@lymphaticnetwork.org.

LE&RN is an internationally recognized 501(c)(3) non-profit organization whose mission is to fight lymphatic disease such as lymphedema, lipedema and lymphatic malformation through education, research, and advocacy. LE&RN accepts gifts that further its mission. Some gifts may be subject to approval. Our Federal Tax ID number is 58-2404527.

Financial and other information about LE&RN is available at www.LymphaticNetwork.org.



Nurture LE&RN’s future by joining our *Legacy Society*

When you join LE&RN’s Legacy Society with a planned gift, you provide an enduring foundation of support for our mission.

IRAs, DAFs, and Tax-Friendly Ways to Support LE&RN

For taxpayers that take the standard deduction, there was tax legislation enacted in 2020 that further incentivizes charitable gifting.

- **This includes a claim of up to \$300 for cash donations.** In addition, individuals may be able to deduct cash gifts to the extent of their **entire adjusted gross income (AGI)**, rather than against much lower AGI %s that were allowed in past years.
- **Designating LE&RN as a charitable beneficiary** on your accounts could be as straight-forward as completing a form with a financial institution, and you should be able to designate any percentage up to 100%. This could include your **traditional IRA, SEP IRA and 401(k)**. In addition, you could designate LE&RN on your **life insurance** as well. Other ways of designating LE&RN as a beneficiary, such as **charitable remainder trusts**, may require consultation with an attorney or accountant, but they could provide many benefits to a donor’s financial and estate plans.
- **An IRA charitable rollover** may reduce the donor’s taxable income this year and possibly in future years as well. You could also donate to LE&RN up to \$100,000 per year tax-free from an IRA
- **Donate appreciated non-cash assets**, such as stocks, ETFs and mutual funds, directly to LE&RN for a dual benefit of claiming a deduction for the fair market value of the asset and also not having to incur capital gains tax. This has been a very popular year so far for these types of donations, given the tax savings could be very substantial for individual donors.
- **Do you have a Donor-Advised Fund (DAF)?** If so, designate LE&RN in your DAF grants. If not, DAFs have been the most popular charitable giving strategy in recent years due to its **ease and simplicity** (some financial firms do not have a minimum account balance nor contribution amount), the various donor benefits it provides such as personal charitable **tax deductions**, and it could be an important **family financial strategy** for many generations.



Lymphatic Education & Research Network

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