

In thanksgiving to God for the gifts of life and all its blessings, the gift of faith and hope through Jesus Christ, the gift of the Holy Spirit, and the gift of love and nurture through the church where we have shared faith and fellowship, we now respond with the decision to establish:

### ***Distribution Agreement for:***

The Agreement is intended as an expression of our thanksgiving and stewardship with the hope that the ministries of Jesus Christ will be strengthened and extended in the life of this church.

The Agreement will be funded with assets from our estate. Distributions to charities designated in this Agreement shall be distributed outright as follows to be used for general purposes unless otherwise designated:

<b>%</b>	<b>Organization Name</b>	<b>City</b>	<b>State</b>	<b>Purpose</b>

We reserve the right to notify the ELCA Foundation in writing during our lifetimes, or at our deaths through our Wills or Trusts, of modifications to the charities and distribution percentages named above.

In the event that any of these ministries shall cease to function over the years or become inoperative as a beneficiary of this Agreement, the Board of Trustees of the Endowment Fund of the ELCA shall have the authority to name a similar or complementary ministry to be the beneficiary of the Agreement. Upon final outright distribution of the assets, this Agreement will terminate.

Notwithstanding any other provision to the contrary, any charitable recipient of this Fund must be described in Section 170(c), Section 2055(a), Section 2522(a) of the Internal Revenue Code, as amended or as may be amended. It is further specifically directed that all such distributions be made only to such organizations as may qualify as exempt from Federal taxation under the provisions of Section 501(c)(3) or equivalent section of the Internal Revenue Code.

May this Agreement be a blessing to others in the name of Jesus Christ as we have been blessed in God's name.

\_\_\_\_\_  
Receipt and Acknowledgment of this Agreement:

\_\_\_\_\_  
**Elizabeth A. Eaton**  
Presiding Bishop, Evangelical Lutheran Church in America

\_\_\_\_\_  
**Annette C. Shoemaker**  
Interim President and CEO, ELCA Foundation

## Instructions:

### 1) Enter donor name(s) in the Distribution Agreement name field.

The name(s) should reflect legal name of the individual/couple:

- Same last name: Jane and Pat Smith
- Different last names: Jane Smith and Pat Sample
- Individual: John Doe

### 2) Enter charitable distribution information in the fields provided.

#### Requirements:

- A minimum of one charitable organization must be listed.
- At least 70% of distributions must be an ELCA organization(s) and/or related ministry(ies) that qualify as a 501(c)3 organization(s).
- Up to 30% of distributions may be a qualified 501(c)3 organization(s).
- Confirm the total of all percentages adds to 100%.
- Leaving the purpose blank, or using “Where Needed Most” for a gift purpose, will provide the designated charity with the most flexibility in using your gift. It is best practice to discuss any restrictive purposes with the receiving organization to ensure the gift can be used for the stated purpose.
- Please contact us at [giftplanning@elca.org](mailto:giftplanning@elca.org) with any questions or if additional space is needed.

#### Example:

50% ELCA Churchwide Organization – Chicago, IL: World Hunger Endowment

25% First Lutheran Church – Chicago, IL: Youth Ministry

25% Habitat for Humanity – Chicago, IL: Where Needed Most

### 3) Submit for review, approval, and signatures.

Please send your draft distribution agreement to the ELCA Foundation at [giftplanning@elca.org](mailto:giftplanning@elca.org) for review and approval by the ELCA Foundation. Once approved and signed by the ELCA Foundation, the Distribution Agreement sent for signature(s) via DocuSign.