A Lifetime of Impact

Since meeting on a merry-go-round in their hometown of Rochester, N.Y., Larry and Sharon Beeman have had a long and interesting journey together. They moved to Arlington, Va., more than 50 years ago and have two children and five grandchildren.

Before retiring in the late 1990s, Larry and Sharon both had meaningful careers that improved the lives of others. Larry worked for the government for 33 years, including 24 with the U.S. Department of Labor. Sharon worked for Eastman Kodak and Blue Cross Blue Shield, and she also helped coordinate home nursing services for the elderly. “Through our careers, we realized how important and rewarding it was to help others,” Sharon said. “We are fortunate we can provide financial support to the causes we care about. We didn’t inherit money. We saved carefully while we were fully enjoying life.”

The Beemans have been supporting Children’s National for more than 40 years. Larry explains, “Once at an office holiday party, I solicited donations for the annual Washington Post Campaign for the hospital, and I matched my co-workers’ contributions.” Sharon wanted to support sick children after undergoing treatment for cancer herself. She chose Children’s National for its reputation for compassionate and innovative care for cancer and other conditions. “Through my own experience, I learned how important good medical care is, for adults and children,” Sharon said. “The quality of care and the compassion shown by the doctors and nurses at Children’s National really impress me.”

The couple developed a particular interest in the work Children’s National does in underserved areas. “Our children and grandchildren have had access to good care,” Larry said. “And we want that for every child, no matter where they live or their family income.”

In addition to their annual donations, the Beemans created a legacy gift through their family trust. Larry said, “Our gift won’t be enough to open a new community clinic, but we know our donations are being put to great use, and will help children in disadvantaged communities.”

Visit us on the web at: www.childrensnational.org/planagift
it can’t be deducted as a charitable contribution.
• Up to $100,000 of the amount transferred per individual qualifies for this beneficial tax treatment.
• Your gift can have an immediate impact—no need to wait until the end of the year to make the distribution.

For qualifying donors who do not itemize their charitable donations, the IRA Charitable Rollover is an especially sensible way to give. You can completely avoid the tax on your required distribution (up to the $100,000 limit) while meeting your charitable goals.

Be sure to instruct your IRA custodian to include your name and address on the distribution check so we may identify and acknowledge you. Please consult your advisors to determine if this type of gift is appropriate for you. We are happy to provide information to help you and your advisor explore the IRA Charitable Rollover and other gift options.

Make a Difference Tomorrow
Review Your Beneficiary Designations
One way to create a legacy gift that supports children is to name Children’s National as beneficiary of your IRA or qualified retirement account, such as a 401(k). This can be a sound planning strategy because these are among the least tax-efficient assets for your loved ones.

If you leave retirement assets to your children or other heirs, they will have to pay ordinary income tax on the distributions. If you leave the assets to a qualified charity such as Children’s National, income tax is avoided. Thus, 100% of the account funds are available to support our work. Other

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<tr>
<th>Beneficiary</th>
<th>Amount Lost to Federal Taxes</th>
<th>Actual Amount Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heirs in 25% tax bracket</td>
<td>$12,500</td>
<td>$37,500</td>
</tr>
<tr>
<td>Heirs in 33% tax bracket</td>
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<td>$33,500</td>
</tr>
<tr>
<td>Children’s National</td>
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assets that are not “tax cursed” can be left to your heirs, such as appreciated real estate or stock. This strategy makes sense for many individuals seeking to achieve both personal and charitable goals.

In addition to being tax-efficient, it is simple to leave retirement assets to a qualified charity such as ours. All you need do is identify or change the beneficiary designation. Work with your IRA custodian to make the beneficiary change on forms they will provide. In some cases, it may be necessary to obtain the consent of your spouse.

**Example:** The late Mrs. Walters had two retirement plans. One was a 401(k) plan, offered by her employer; the other, an IRA. Upon her early retirement at age 62 she took income from her 401(k) and let the IRA continue to accumulate. She named us as the IRA beneficiary. When Mrs. Walters died, the IRA balance became available to help further our good work. Mrs. Walters’ children were pleased she had enough money to live comfortably in retirement, and also enough to leave a significant gift to a cause that had been so important to her all of her life.

**Review Your Life Insurance Beneficiary Designations**

In addition to retirement accounts, you can make a simple, revocable gift through a life insurance policy. You can name us the beneficiary to receive the proceeds, or a contingent beneficiary, which means we receive the funds if the primary beneficiary does not. It’s easy to do, and you can change these revocable designations should your needs change.

**Including Philanthropy in Your Retirement Strategy**

These options are just some of the strategies you can use to shape your retirement assets into an important contribution to Children’s National. Please let us know if we can help you and your advisors explore ways to structure a gift using assets earmarked for retirement. Just call, email, or return the enclosed card. For more information about effective ways to support our mission, visit childrensnational.org/planagift.

Examples are for illustrative purposes only. Consult your tax and financial advisors when considering any charitable gift plan.

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**Ariana: Thriving after Surviving Cancer**

Since she was a young child, Ariana has always been an energetic and outgoing girl with an infectious smile. But everything changed two years ago when she began acting lethargic and complained of stomach pain. Her parents immediately took her to the local emergency room.

The doctors there thought Ariana had pneumonia and suggested that the family go to Children’s National. The doctors at Children’s National diagnosed her with a rare form of kidney cancer, Wilms’ tumor. She also had a rare tumor in her lung. Fortunately for Ariana and her family, Children’s National is home to a national leader in Wilms’ tumors and other pediatric kidney tumors—Dr. Jeffrey Dome, the Thomas Willson and Lenore Williams McKnew Professor of Pediatric Oncology. “It was such a relief to know that she was going to be cared for by the best,” her father said. “It was reassuring to know that a world-renowned specialist for treating this disease was right here at Children’s National.”

Ariana endured two long years of treatment, including chemotherapy and multiple surgeries. Today, she is back at school. She is feeling like herself again. She is a happy, active 8-year-old who enjoys painting, playing the piano, and spending time with her younger brother and sister.

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Is Children’s National already in your will or other estate plan but you haven’t told us? If so, please let us know now so we may welcome you to The Guardian Society.

The Guardian Society recognizes the very special people who have included Children’s National in their will and other estate gifts. Their forethought and generosity will help to ensure world-class care, advocacy, research, and education at Children’s National through a lasting legacy. To learn more about making a legacy gift, please visit our website www.childrensnational.org/planagift or contact me.

Our Tax ID is #52-1640402.

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Seacrest Studios Now on the Air at Children’s National!

In November, Ryan Seacrest and other celebrities joined us to launch an exciting new service for children and families – the Seacrest Studios at Children’s National. The 920-square-foot multimedia studio provides programming in patient rooms and gives kids a chance to share their talents on air. The closed-circuit television and radio station, located in the main atrium at the hospital, has started broadcasting entertainment programming throughout the hospital.

In addition to the Ryan Seacrest Foundation and its founding sponsors E! Entertainment and The Coca-Cola Company, the new studio was made possible by HITT Contracting, the Board of Visitors at Children’s National, Pepco, the GetWellNetwork, James Lintott and May Liang, and other sponsors.

Before cutting the ribbon and hosting the first broadcast, Seacrest shared the inspiration for the studios. “This idea came to me after spending time at different hospitals around the country, talking to patients and their parents and asking them what they do in the hospital,” he said. “A lot of them said they often got bored and ran out of things to do. So I thought that creating a diversion in the hospital might be a way that we could give them something to do, help them forget why they are there for a minute, and put a smile on some faces that may not be smiling so much.”

Dr. Kurt Newman, president and CEO of Children’s National, said, “We want our patients and families to not only have the best possible care, but also the best overall experience. The addition of Seacrest Studios will contribute to the healing process by providing an engaging and creative outlet for patients and their families. We are so grateful for this wonderful studio where patients can have fun.”

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