

LEGACIES

THE EARTH NEEDS A FEW GOOD FRIENDS

WINTER 2025

STATE of Nature: Libbett Watson Fights for Our Planet

Libbett Watson has supported Friends of the Earth's mission for a more healthy and just world for several years, first as a sustaining member and now as a member of the Shared Earth Society, by choosing to include a gift in her will to Friends of the Earth.

"When I drew up my will, I wanted to make some special bequests to conservation organizations, and FOE was at the top of my list," Libbett shared.

Libbett was born and raised in a suburb of Detroit in the 1950s and '60s. "Every season brought different ways to have fun outdoors, especially summers. My sisters and I would go swimming in the lakes and explore the countryside on our bikes." Winters involved ice skating, sledding and hiking in the snow. "Anything to be outdoors!" she said.

After graduating high school, Libbett attended college at the University of Southern California, majoring in French, before returning to Michigan to continue her studies for two years at Michigan State University. During her time at MSU, Libbett discovered an opportunity for a three-month internship with a law firm in Paris. "I planned to return to school afterward, but I was learning so much that I decided to stay, and when a permanent position opened up for a secretary at the firm, I jumped at the chance," she said.

Libbett lived in Paris for five years during the 1970s, where she first learned about Friends of the



Libbett Watson

Earth. "Candice Bergen was a member, which I found very impressive," she said. Eventually, Libbett grew tired of the noise and pollution of big-city living and yearned for more natural surroundings. In 1977, she moved back to the U.S., married and lived in San Diego with her husband for several years. During that time, she supported Greenpeace's efforts to save the whales in California.

Eventually, Libbett moved across the country to Hilton Head Island, South Carolina. Hilton Head is known for its dedication to preserving the natural environment and is home to abundant wildlife, including dolphins, loggerhead sea turtles, manatees and hundreds of species of birds. It's also a touchstone along the butterfly migration route in the fall, where residents and visitors can observe thousands of monarchs, cloudless sulfurs and swallowtails as they pass through the area on their way south. This environment couldn't be more perfect for someone whose hobbies include bird watching and hiking.

Libbett rediscovered Friends of the Earth online and decided to join. "I like how FOE advocates for wildlife and a cleaner environment," she said. When it came time to draft her estate plans, she chose to make a gift to FOE so we can continue our work for people and the planet for generations to come.

"I want my legacy to be one of fighting for the planet and its wild creatures," Libbett said.



Giving Through Your Will

A gift through your will or living trust, also called a bequest, is a popular way to ensure your future support of Friends of the Earth.

The most familiar type is the **general bequest**, which specifies that we will receive a designated sum, such as \$50,000. Or you may choose to leave a percentage like 10% or 25%.

Some choose to leave the **residue**, which is whatever remains after all specific bequests are satisfied. This allows you to make Friends of the Earth “last in line” after others are taken care of.

Another option is the **contingent bequest**, which is related to some event. For example, you might make a primary bequest for a spouse or other loved one, assuming that if that person is not living at the time of your death, the bequest will pass to charity.

A way to get started

Friends of the Earth has partnered with **FreeWill** to offer an easy, no-cost way to create or update your will, regardless of whether you choose to include a gift to Friends of the Earth. For more information, visit www.freewill.com/foe or foe.org/planned-giving.

Considering a Bequest?

If you are considering making Friends of the Earth a part of your legacy, please accept our thanks. Here is some suggested wording to share with your attorney:

“After fulfilling all other specific provisions, I give, devise and bequeath ____% of the remainder [or \$____] of my estate to Friends of the Earth, a District of Columbia charitable corporation [tax ID #23-7420660] currently having offices at 1101 15th Street NW, 11th Floor, Washington, D.C. 20005.”

Have you already made a gift through your estate plans? Please let us know so we can thank you and welcome you to our Shared Earth Society.



A Giving Equation

Combining your current and future gifts can be a great solution if you want to make an impact with Friends of the Earth now and continue your support as part of your legacy. Let's explore some popular blended gift options:

Endowment Fund Gift + Estate Gift

- Creating an endowment today establishes a permanent source of funding.
- A portion of the fund's income supports FOE, while the principal remains invested to generate additional revenue for future use.
- By further funding your endowment through your estate plan, you can create a lasting legacy for our planet.

QCD + Beneficiary Designation

- If you are 70½ or older, make a tax-free qualified charitable distribution (QCD) today.
- Make QCDs over time to support your area of interest.
- Name FOE as a beneficiary of your retirement plan. Retirement plan assets are some of the most heavily taxed if left to family members.

Donor Advised Funds + Remainder

- Make a significant gift to your donor advised fund (DAF) that may allow you to itemize on your taxes.
- Use your DAF to recommend gifts over time.
- Name FOE a beneficiary of your DAF. Designating us to receive a distribution from a terminating DAF is a great way to make a bequest without affecting other estate plans.

Contact us for more information about these and other creative gift options.

Estate Planning Idea!

Consider making FOE the beneficiary of a retirement plan. When you leave the balance of a retirement account to your loved ones other than a spouse, they must generally withdraw—and pay income tax on—the full amount within 10 years. (A surviving spouse can withdraw funds over their life expectancy.) You can simplify matters by directing all or a portion of your retirement accounts to FOE and leaving other more tax-favored assets to loved ones.

A Tax-Wise Way to Give

If you are 70½ or older, you can make gifts called qualified charitable distributions (QCDs) directly to Friends of the Earth from your individual retirement account (IRA).

Four Reasons a QCD Is a Good Giving Option

1. Giving directly from your IRA won't increase your adjusted gross income or subject your Social Security income to more taxes.
2. Such gifts can count toward all or part of your annual required minimum distribution (RMD).
3. QCD gifts can be especially advantageous for those who do not expect to itemize their deductions and those whose deductions are limited.
4. This year, you can make QCD gifts in any amount up to \$108,000 per person or \$216,000 for a couple with separate IRAs.

Please let us know if you plan to make (or have made) a QCD to Friends of the Earth so we can express our gratitude.

The purpose of this publication is solely educational, namely to provide general gift, estate, financial planning and related information. It is not intended as legal, accounting or other professional advice, and you should not rely on it as such. For assistance in planning charitable gifts with tax and other implications, the services of appropriate and qualified advisors should be obtained. Consult an attorney for advice if your plans require revision of a will or other legal document. Consult a tax and/or accounting specialist for advice regarding tax- and accounting-related matters. © Copyright 2025 by Sharpe Group. All Rights Reserved.



Dennis



For more information on ways to include Friends of the Earth in your estate plan, please contact:

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