Americans for Oxford, Inc. (AFO) is an IRS recognized tax-exempt organization (Federal Identification # 52-1495060) authorized to accept gifts and bequests on behalf of the University of Oxford and its member colleges. In compliance with IRS regulations, the AFO Board of Directors maintains complete discretion over the allocation of gifts to Oxford. The AFO Board however gives every consideration to donors’ requests when allocating gifts, particularly those that are made in the form of a bequest.

Linacre College Corporate Designation: The Principal and Fellows of Linacre College in the University of Oxford

University of Oxford Corporate Designation: The Chancellor, Masters and Scholars of the University of Oxford

Bequests to Linacre College can be made to “Americans for Oxford, Inc. for the benefit of the Principal and Fellows of Linacre College in the University of Oxford.”

We strongly advise you to consult with your attorney so that your will is legally sound and in compliance with federal and state laws governing charitable gifts.

There are different forms of bequests, requiring exact language, examples of which are provided below:

**An Outright Bequest**

"I give and bequeath to Americans for Oxford, Inc. for the benefit of the Principal and Fellows of Linacre College in the University of Oxford the sum of ____ dollars exclusively for its charitable and educational purposes."

**A Residuary Bequest**

"All (or ____%) of the rest, residue and remainder of my estate which I may own or be entitled to at the time of my death, I give, devise and bequeath to Americans for Oxford, Inc. for the benefit of the Principal and Fellows of Linacre College in the University of Oxford exclusively for its charitable and educational purposes."

**A Bequest of Property**

Some forms of property have uses that may make them valuable to a College in their present form. Others may be of greater value to the college if it sells them and uses the proceeds for endowment. Suggested language for a Bequest of Property is provided below:

"I hereby give my (full description of item and location) to Americans for Oxford, Inc. for the benefit of the Principal and Fellows of Linacre College in the University of Oxford exclusively for charitable and educational purposes. If, after diligent evaluation of the property, it appears to be impractical to maintain the property for educational purposes, I authorize the sale or disposition of the property at their sole discretion."
Other forms of bequests are also possible, for example:

**A Contingent Bequest**

A Contingent Bequest stipulates that a College will receive a portion of the estate only if one or more of the beneficiaries fail to survive you.

**A Testamentary Trust**

A Testamentary Trust is established by Will at the time of death and uses all or a portion of the estate to care for one or more beneficiaries. Upon the death of the surviving beneficiaries, the principal passes to a College.