

Bequest Language

In order to designate the Church of Jesus Christ of Latter-day Saints or its charities as a beneficiary for a charitable gift, the following language should be used:

- Humanitarian Aid
“...to the CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation "sole" with offices in Salt Lake City, Utah, to be used for its HUMANITARIAN AID FUND, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Church.” (If gift is real estate, then language should read Corporation of the Presiding Bishop)
- The Perpetual Education Fund
“...to the CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation "sole" with offices in Salt Lake City, Utah, to be used for its PERPETUAL EDUCATION FUND, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Church.” (If gift is real estate, then language should read Corporation of the Presiding Bishop)
- The Temple Construction Fund or The General Temple Patron Assistance Fund
“...to the CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation "sole" with offices in Salt Lake City, Utah, to be used for its TEMPLE CONSTRUCTION FUND [or GENERAL TEMPLE PATRON ASSISTANCE FUND], or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Church.” (If gift is real estate, then language should read Corporation of the Presiding Bishop)
- The General Missionary Fund
“...to the CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation "sole" with offices in Salt Lake City, Utah, to be used for its GENERAL MISSIONARY FUND, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Church.” (If gift is real estate, then language should read Corporation of the Presiding Bishop)
- The Church History Fund
“...to the CORPORATION OF THE PRESIDENT OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation "sole" with offices in Salt Lake City, Utah, to be used for its CHURCH HISTORY FUND, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Church.” (If gift is real estate, then language should read Corporation of the Presiding Bishop)
- If the donors prefer not to restrict the gift to a particular program, they may use the following language after naming the Church and stating the office location:

“...to be used for its general charitable purposes.”

In order to designate any of the Church educational institutions as a beneficiary for a charitable gift, the following language should be used:

- Brigham Young University
“...to BRIGHAM YOUNG UNIVERSITY, a Utah non-profit corporation with offices in Provo, Utah, to be used for its _____, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the University.”
- Brigham Young University–Idaho
“...to BRIGHAM YOUNG UNIVERSITY IDAHO, a Utah non-profit corporation with offices in Rexburg, Idaho, to be used for its _____, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the University.”
- Brigham Young University–Hawaii
“...to BRIGHAM YOUNG UNIVERSITY HAWAII, a Utah non-profit corporation with offices in Laie, Hawaii, to be used for its _____, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the University.”
- LDS Business College
“...to LDS BUSINESS COLLEGE, a Utah non-profit corporation with offices in Salt Lake City, Utah, to be used for its _____, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the College.”
- If the donors prefer not to restrict the gift to a particular college, department, program, or scholarship, they may use the following language after naming the University and stating the office location:

“...to be used for its general charitable purposes.”

In order to designate The Polynesian Cultural Center as a beneficiary for a charitable gift, the following language should be used:

- The Polynesian Cultural Center
“...to THE POLYNESIAN CULTURAL CENTER, a Hawaii non-profit corporation with offices in Laie, Hawaii, to be used for its _____, or if such need should not exist at the time of any distribution, then for those charitable purposes determined by the then President of the Center.”

**Legal Names of Separately Incorporated Charities
Affiliated with The Church of Jesus Christ of Latter-day Saints**

| Legal Name | State of Incorporation | Location of Principal Office | Tax Identification Number |
|--|------------------------|------------------------------|---------------------------|
| Brigham Young University | Utah | Provo, UT | 87-0217280 |
| Brigham Young University-Hawaii | Utah | Laie, HI | 99-0083825 |
| Brigham Young University-Idaho | Utah | Rexburg, ID | 82-0207699 |
| Corporation of the President of The Church of Jesus Christ of Latter-day Saints * | Utah | Salt Lake City, UT | 23-7300405 |
| Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints * | Utah | Salt Lake City, UT | 87-0234341 |
| Latter-day Saint Charities | Utah | Salt Lake City, UT | 87-0555261 |
| L.D.S. Business College | Utah | Salt Lake City, UT | 87-0280678 |
| LDS Family Services | Utah | Salt Lake City, UT | 87-0299862 |
| Nauvoo Restoration, Incorporated | Illinois | Salt Lake City, UT | 87-0260550 |
| Each entity is a nonprofit corporation except for entities noted by *, which are corporations sole | | | |