



**SIERRA  
CLUB**  
Gift Planning



## DECIDING YOUR LEGACY

**Sierra Club** and the **Sierra Club Foundation** are two separate but affiliated organizations. Contributions to Sierra Club are not tax-deductible if your estate exceeds the current allowable limit. Contributions to the Sierra Club Foundation are fully tax-deductible. When deciding how to create your environmental legacy, the tax consequences may be a consideration. If the tax consequences of your gift are not a consideration, a gift to Sierra Club will give us the greatest flexibility in putting your donation to work. Either way, your gift will be invested in our shared mission of *exploring, enjoying and protecting* our planet for future generations.

## SIERRA CLUB

**Sierra Club** is a 501(c) (4) social welfare organization. As such, gifts to Sierra Club are not tax-deductible. This status allows Sierra Club to engage in legislative lobbying and political advocacy to a much greater extent than most other groups. Sierra Club is able to advocate for strong environmental laws and candidates at the municipal, state, and federal level because of its unique structure. The Sierra Club Foundation (SCF) and Sierra Club maintain robust compliance oversight programs to ensure that no charitable funds from SCF are utilized for non-charitable purposes (unless permitted under SCF's 501(h) lobbying expenditure election).

**Location: 2101 Webster Street, Suite 1300, Oakland, CA 94612**

**Tax Identification Number (TIN): 94-1153307**

## SIERRA CLUB FOUNDATION

The **Sierra Club Foundation** (SCF) is an independent 501(c) (3) public charity that supports a variety of environmental programs and organizations. SCF is the fiscal sponsor of Sierra Club's charitable environmental programs. Sierra Club is the principal, though not exclusive, recipient of SCF's charitable grants. We rely on the generosity of many foundations and thousands of individual donors across the country to help fund hundreds of worthwhile environmental projects nationwide. We ensure that our donors' financial support is used appropriately and effectively to further our charitable mission. By law, SCF retains control and discretion/variance power over all charitable funds received, including how they are disbursed within the purposes for which they were contributed and the unilateral right to select those recipients SCF believes will best accomplish those purposes.

**Location: 2101 Webster Street, Suite 1250, Oakland, CA 94612**

**Tax Identification Number (TIN): 94-6069890**