

Ways of Giving

Outright Gift

Making a charitable contribution by check or credit card can help reduce the amount of federal income tax you need to pay to the IRS. Current tax brackets are 33%, 35%, and the highest bracket is 39.6%. The higher the tax bracket the greater tax savings an individual receives from his/her charitable giving.

Example: A \$50,000 gift would actually cost the donor \$30,200 (a tax savings of \$19,800 for someone in the 39.6% tax bracket). A \$25,000 gift would actually cost the donor \$16,750 (a tax savings of \$8,250 for someone in the 33% tax bracket).

Multi-Year Commitment

Pledges to the 75th Anniversary Campaign can be payable over three years. Each donor can choose a payment plan of annual, quarterly, or monthly gifts to fulfill their pledge by check or credit card.

Appreciated Publicly-Traded Stock

A gift of stocks or bonds held more than a year that have grown in value, not only qualifies for a charitable contribution deduction (based on the fair market value), but also avoids capital gains tax on the appreciated portion of the gift.

A Portion of the Required Minimum Distribution from Your IRA (for those 70½ or older)

Required minimum distributions from an Individual Retirement Account (IRA) are treated as income and so you must pay income taxes on them. By donating a portion or all of your minimum distribution, you will not have to take the required amount as income and pay taxes on it. Instead, you can have any amount you want – up to \$100,000 – paid to ACOI by making a Qualified Charitable Distribution.

This type of gift does not qualify for a tax deduction for a charitable gift; rather you realize a savings in income taxes since you did not receive this distribution as income. In addition, the amount you have paid to ACOI will count toward the required minimum distribution that by law you must receive from your IRA beginning at 70½ years of age. For many who want to help ACOI, this is a win-win scenario, but planning is important. You should let us know if you want to help in this way because you need to notify your IRA administrator at least six weeks in advance and before you take your distribution.

Some Possible Scenarios for Supporting the 75th Anniversary Campaign Include:

For retirees

- Outright gift or multi-year pledge
- A portion or all of your required minimum distribution (for those 70½ years of age)
- Gift of appreciated publicly-traded stock

For those who have been in the profession for many years and are still working

- Outright gift or multi-year pledge
- Gift of appreciated publicly-traded stock

For those who are newer to the profession

- Become a monthly donor to fulfill an outright gift or multi-year pledge
- Gift of appreciated publicly-traded stock

The 75th Anniversary Campaign is not to build a building or establish a scholarship program. It is to fund a once-in-a-lifetime idea to benefit and preserve osteopathic internal medicine for future years.

“We will not be able to achieve ACOI’s ambitious plan to advance and preserve osteopathic internal medicine without your generous support. The College hopes you will see your financial investment in our future as a part of your legacy as an osteopathic internist.”

*Lawrence U. Haspel, DO, MACOI
75th Anniversary Campaign Chair*

Assuring the Future of Osteopathic Internal Medicine

ACO 75 I

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ACO 75 I

Looking to Our Future

The ACOI is celebrating 75 years of service as a home for osteopathic internal medicine. What was in 1941 a small cadre of men and women who wanted to increase their knowledge and improve patient care, has grown into today's ACOI, with more than 7,500 members who share those same goals.

Many challenges have been faced and overcome by osteopathic internal medicine over the years, but none so potentially harmful as that which faces us today. The decision to eliminate the independent osteopathic process for graduate medical education accreditation threatens the continued existence of osteopathic internal medicine. **We need your help for the future survival of our profession.**

We believe that osteopathic internists practice in a way that is different, and that the **osteopathic difference is both beneficial to patients and valued by them.** Residency training is where distinctive osteopathic skills are refined and perfected. The ACOI has long provided significant guidance and assistance to our programs throughout the training process. Our ability to continue in this role will be eliminated in 2020 unless programs obtain Osteopathic Recognition in the new system.

The ACOI has a plan to address these problems that will require a major financial effort to raise \$750,000 over the short term, but we believe it will be self-sustaining in the long term. We are optimistic that our efforts will be successful, but we must act now.

Distinctive Osteopathic Care of the Adult

Over the years, ACOI has created a strong sense of family for physicians who share a common approach to health and healthcare in which the patient is truly at the center. This commitment has long been a part of the fabric of who we are as osteopathic internists. This philosophy is at the heart of the ACOI Mission, which is to *promote high quality, distinctive osteopathic care of the adult.*

“Support for this campaign is vital for all of our futures as osteopathic internists. The ACOI is working hard to provide stability amidst all of the uncertainty that lies ahead.”

Judith A. Lightfoot, DO, FACOI, Past President, ACOI

A Plan for Osteopathic Internal Medicine Now and in the Future

The ACOI is committed to addressing the challenges facing osteopathic internal medicine. That is why we have created a comprehensive plan to insure the future of our profession, which includes the following elements:

- **Assisting all osteopathic residency programs to gain accreditation by the ACGME.** In 2015, the ACOI hired a senior level staff person to assist all osteopathic residency programs gain ACGME accreditation. These programs are being provided hands-on support and encouragement to seek ACGME osteopathic recognition. This is considered vital if the College is to maintain any role in the training of future internal medicine residents.
- **Achieving accreditation by the Accreditation Council for Continuing Medical Education (ACCME) as a sponsor of CME.** This will allow us to provide both osteopathic and allopathic credit for all ACOI CME offerings, including those which provide credit toward the recertification requirements of both the osteopathic and allopathic certifying boards.
- **Developing a centralized digital repository that consists of catalogued, on-demand access to the materials created for our live and online courses.** This will be an access point for members seeking an array of educational resources. Further, it will advance the ACOI's mission of promoting high quality, distinctive osteopathic care by serving as a valuable resource for the continued professional development of members.
- **Creating new videos, podcasts, and other digital resources for training programs and students considering osteopathic recognition or training, respectively.** Continued growth in the creation and circulation of top-notch educational materials through greater use of technology will go a long way in securing the ACOI's position as a leader in osteopathic medical education and position the College for continued growth.
- **Expanding the Visiting Professor Program for medical students and creating a similar new program for residents that would provide continuing exposure to osteopathic role models when all residency programs are accredited by the ACGME.**
- **Increasing the number of grants offered for our educational programs so that more learners can benefit from ACOI's excellent continuing medical education programs.**

Why Your Financial Support Is So Critical

ACOI members have a long tradition of giving back to the osteopathic profession and ACOI as trainers, speakers, board and committee members, and mentors to medical students and residents. It is how over our 75-year history the College has been able to fulfill its mission. **The ACOI is the only organization whose sole purpose is to foster the continued success and future growth of osteopathic internal medicine!**

The resources needed to implement our plan are significant. The ACOI will use its reserves prudently and we have allocated \$250,000 to fund this effort, but we are not able to cover all of the anticipated expenses--- estimated to be more than one million dollars--- through traditional revenue sources. That is why the College has launched a special fundraising campaign as part of the 75th Anniversary Celebration. **Campaign contributions will be put to use to implement our plan, not to support the College's general operations.**

The next 12 months are key to our plan's success. We have had many conversations with osteopathic medical students through our Visiting Professor program and other interactions with the student internal medicine clubs. The message that rings loud and clear from the students is that they are proud to be part of the profession and they want their osteopathic training to continue beyond medical school. With the transition of our training programs to ACGME accreditation by 2020, there is a very real prospect that future students and residents will not be exposed to the distinctive osteopathic approach to care unless we develop a means to provide it to them. **This must be done now, before the GME transition is complete.**

“We at the American College of Osteopathic Internists are hoping for 75 more years of osteopathic internal medicine with the ACOI as home base. Our vision is to inform and educate, as well as represent and serve our members now and in the future. We need the help of our members to keep these ideals in the forefront, which will help to insure the future of osteopathic internal medicine.”

John R. Sutton, DO, FACOI, FACE, CCD, President, ACOI

How You Can Make a Difference

The ACOI is launching its most ambitious fundraising effort ever to raise \$750,000 and we urgently need your support. This intensive 12 month campaign will conclude December 31, 2017. This campaign is not to build a building or establish a scholarship program, it is to fund a once-in-a-lifetime idea to benefit and preserve osteopathic internal medicine. It will require contributions far greater than those made through dues renewal and conference registrations. For the first time, the College must secure five- and six-figure major gifts and pledges to achieve the balance of our \$1,000,000 goal.

The ACOI is offering a variety of ways that individuals can choose to support the 75th Anniversary Campaign that will allow donors to participate with minimal impact on family and personal needs and goals. Gifts can be made from retirement accounts, investment funds, family foundations and donor advised funds. A number of the gifts highlighted will benefit the ACOI and offer some possible tax savings to the donor, depending on their age and tax status. **The ACOI is offering these examples and scenarios for informational purposes only, not as tax advice.** We encourage individuals to seek tax advice specific to their personal situation from their financial advisors. Our campaign counsel is happy to work with members and their advisers on the best ways of making a current gift.

“It is decision time for our profession. Many of us were mentored by the giants who trained us and are honored and humbled to still have their words fresh in our minds. Some of them faced and overcame obstacles we find hard to imagine today. Now it's our turn to insure the future and enduring legacy of osteopathic internal medicine and our College. We are our profession's future, but must act quickly and generously. Please add your name to the honor roll of ACOI members who support the 75th Anniversary Campaign so we can keep our osteopathic difference strong and secure.”

*Martin C. Burke, DO, FACOI, President Elect, ACOI
75th Anniversary Campaign Vice Chair*