The Rev. Judith Simonson has childhood memories of being told not to enter a wading pool because it had been used by Native American children. Even as a child she knew that something was not right about instilling fear of those who were different. And as a first-time voter in Mississippi, she challenged the clerk who did not require her to take the literacy test being administered to African-Americans, insisting she take it.

Developing an interest in theology, Pastor Simonson attended seminary and was ordained as a minister in 1980. She has held several positions in the Evangelical Lutheran Church in America. She presently serves as an endorser for Lutheran chaplains in hospitals and nursing homes serving all faiths.

Pastor Simonson’s personal connection to the Holocaust was through her children’s father. His parents came from Germany; his mother was Lutheran and his father, Jewish. After the Nazis came to power, the family escaped to the Soviet Union. From there, they went to the Netherlands and, in 1939, immigrated to the United States.

While she knew their story, it was only when she came face-to-face with a Holocaust memorial sculpture of victims—young and old—that it hit Pastor Simonson that they could have been her own children. Even more disturbing was that the perpetrators of this crime sang the same hymns that she did on Christmas Eve.

Although Pastor Simonson has been a Museum member since 1997, her first visit was in 2010 as a participant in the annual “Day at the Museum” program. During that visit she realized that the Museum is the one place that presents the history of the Holocaust in a way in which people can relate. As she said, “This history touches all humanity because it was ordinary people who committed these atrocious deeds and others who displayed incredible courage.”

As Pastor Simonson began thinking about her legacy, helping ensure that the Museum can always inspire new generations to act on the lessons of this watershed event was an important part of the example she wanted to leave behind. “It continues to be vital that we tell this story because intolerance is as prevalent as ever.” She established a Charitable Gift Annuity—a planned gift that will provide her with lifetime income with the remainder designated for the Museum’s permanent unrestricted endowment fund. “I made this gift in memory of my children’s grandfather, Dr. Ernst Simonson, and hope it will inspire others to help secure the Museum’s future.”
From the Director of Planned Giving and Endowments

On January 1, 2013, Congress passed the American Taxpayer Relief Act of 2012. It features a number of provisions that will be of interest to those who support the work of the Museum and other charitable organizations.

The most exciting aspect of the new law will be the renewed ability for those over age 70½ to make gifts directly from a traditional or Roth IRA. See the box on back page for details.

For those subject to new, higher tax brackets, charitable gifts can help offset higher taxes and result in a lower after-tax cost of giving. In the same vein, new higher capital gains tax rates make it more attractive to make gifts of securities and other appropriate assets that have increased in value.

Another bright spot is that the law maintains the higher $5 million exemption from federal estate taxes. See page 5 for more information.

In this issue of Generations, we share ideas for tax-wise giving to the Museum’s endowment that ensure your charitable gifts are working to their full potential.

For example, under the new law, a Charitable Gift Annuity is more attractive as the tax savings associated with this popular gift plan will be greater for some and much of the income will continue to be taxed at lower rates than many other sources of income.

We would be happy to share additional information about completing your gifts in ways that ensure you receive the maximum benefits available to you.

George E. Hellman, JD
202.488.6591  • ghellman@ushmm.org

20th Anniversary Legacy Challenge Update

We are excited to announce that the Museum’s 20th Anniversary Legacy Challenge is on track to meet its $1 million goal! Two generous supporters have stepped forward to challenge all members of the Museum community to make safeguarding truth for future generations their personal legacy. Through the establishment of their own planned gift of up to $1 million, the challenge donors will match up to 10% of each new planned gift to the Museum’s endowment, with a maximum of $25,000 per gift. The 20th Anniversary Legacy Challenge is in effect until April 30, 2013.

As of December 31, 2012, 65 planned gifts have been identified and confirmed for the benefit of the Museum’s endowment, qualifying for $656,987 in matching funds from the 20th Anniversary Legacy Challenge.

“We are so thankful to our challenge donors for raising awareness of the need to secure the Museum’s future through building a stronger endowment,” said Diane Wohl, National Chair of the Museum’s Legacy of Light Society. “There’s no doubt that their generosity has led to an increase in deferred gifts for the benefit of the Museum’s endowment, and for that we are extremely grateful.”

There’s still time to take advantage of the Legacy Challenge by:

• Naming the Museum’s endowment in your will
• Designating the Museum’s endowment as a beneficiary of your retirement plan assets
• Donating a life insurance policy you no longer need or naming the Museum as beneficiary
• Establishing a Charitable Gift Annuity that provides you and/or a loved one with income for life

Thanks to the challenge, a planned gift to secure the Museum’s future—a gift that costs nothing today or provides income for life—has never had greater value.

To learn more, please contact George E. Hellman, JD, at 202.488.6591 or ghellman@ushmm.org.

In Memoriam

The United States Holocaust Memorial Museum mourns the passing of the following Legacy of Light Society members:

Marvin Blumberg
Louis Gersten
Bella Heppenheimer

Arthur F. Kohn, Jr.
Morris Kornberg
Miriam Perry

Norman Robinson
Charlene Schiff
Leon Weiss

Legacy of Light Society members display the certificates of appreciation they received at a Donor Appreciation Tea held on May 14, 2012, at the Museum. From left to right: Lawrence G. and Helene N. Siegel, Nat and Merryl Shaffir, Louis M. Numkin, and Jacqulyn M. and Laurence R. Heffer.
The purpose of this publication is to provide general gift, estate, and financial planning information. It is not intended as legal, accounting, or other professional advice. For assistance in planning charitable gifts with tax and other financial implications, the services of appropriate advisors should be obtained. Consult an attorney for advice if your plans require revision of a will or other legal document. Deductions vary based on applicable federal discount rates, which can change on a monthly basis. Some opportunities may not be available in all states. ©MMXIII RFSCO, Inc. All Rights Reserved.

All photos courtesy of US Holocaust Memorial Museum except as otherwise noted.

A Gift Annuity Can Benefit You—and Secure the Museum’s Future

You have a deep understanding of the unique role of this living memorial. Did you know that a Charitable Gift Annuity can make your support of Holocaust remembrance and education permanent while providing six direct benefits for you? With a gift annuity, you make a gift today and receive annual payments from the Museum for as long as you live, with the remainder becoming part of the Museum’s permanent unrestricted endowment.

Here are some ways that a gift annuity can benefit you and the Museum:

1. **Attractive Rates.** The Museum follows the payment rate schedule set by the independent American Council on Gift Annuities. These rates are higher than the interest rates currently offered on financial instruments available in the marketplace.

2. **Tax-free Payments.** Part of each gift annuity payment is free of tax for a period of time.

3. **Income Tax Deduction.** If you itemize, you may claim a charitable income tax deduction in the year you establish your gift annuity for a portion of the amount used to fund your gift annuity.

4. **Regular Fixed Payments.** You can count on receiving regular fixed payments, regardless of what occurs in financial markets.

5. **Take Care of Loved Ones.** It is possible to establish gift annuities for the benefit of a spouse, brother, sister, parent, niece, nephew, or others for whom you wish to provide an additional source of income for the remainder of their lives.

6. **Extend Your Lifetime Commitment.** The remainder of your gift annuity will help secure the Museum’s impact into the future.

Gift annuities also feature benefits that can help reduce or eliminate gift, estate, and capital gains taxes as well. To learn more about the benefits of a Museum gift annuity, please return the attached card or contact Sara Eigenberg, JD, Assistant Director of Planned Giving and Endowments, at 202.479.9733 or seigenberg@ushmm.org.

The Museum Is Making History Again

Please Join Us in Commemorating Our 20th Anniversary

**NATIONAL TRIBUTE TO HOLOCAUST SURVIVORS AND WORLD WAR II VETERANS**

**APRIL 28-29, 2013 WASHINGTON, DC**

Join Museum Founding Chairman Elie Wiesel, US and European officials, and thousands of Museum friends and supporters to honor Holocaust survivors and World War II veterans in marking the Museum’s 20-year milestone.

*Highlights of this landmark two-day gathering include:*

**NATIONAL TRIBUTE DINNER**

Featuring the presentation of the 2013 United States Holocaust Memorial Museum Elie Wiesel Award to Władysław Bartoszewski of Poland, on behalf of all rescuers, and to American service men and women who fought in World War II, accepted on their behalf by Susan Eisenhower.

**TRIBUTE CEREMONY AND OPEN HOUSE**

Featuring an exclusive preview of the new exhibition *Some Were Neighbors: Collaboration and Complicity in the Holocaust,* special programs and family activities, and a tribute to Holocaust survivors and World War II veterans with a moving presentation of the flags of the US Army liberating divisions.

To receive an invitation for the National Tribute in Washington, DC, please e-mail 20thanniversary@ushmm.org or call 1.866.998.7466.

**20th ANNIVERSARY NATIONAL TOUR**

In addition to the Washington gathering, the Museum is marking its 20th anniversary with a national tour to cities with the largest populations of Holocaust survivors.

*Highlights of these free, daylong public events include:*

- Programs with educators, historians, and other experts on the Holocaust and its continuing relevance
- Tribute to local Holocaust survivors and World War II veterans
- Family research with Museum archivists
- Artifact review with curators and opportunity to donate collections
- Family activities

The tour is free but registration is required. To register, please visit ushmm.org/neveragain or call 1.866.998.7466.

**DECEMBER 9, 2012** BOCA RATON, FL

**FEBRUARY 17, 2013** LOS ANGELES, CA

**MARCH 3, 2013** NEW YORK, NY

**JUNE 9, 2013** CHICAGO, IL
Legacy Giving Through a Foundation: A Family Affair

When most people hear the words “private family foundation,” they think of mega-millionaires like Bill and Melinda Gates or Warren Buffett. But the vast majority of family foundations are created by people like you who have worked hard over the years and saved more than they spend.

If you have a family foundation of any size, have a passion for the mission of the Museum and would like to continue to support its world-changing impact, please consider naming the Museum as a beneficiary of a gift from your foundation. Options include establishing a one-time gift to the Museum after your lifetime or designating a perpetual annual gift for the Museum. A legacy gift allows you to involve your children and grandchildren in perpetuating the Museum’s future, thus instilling in future generations the importance of safeguarding Holocaust memory.

For more information about family foundation gifts, please contact George E. Hellman, JD, the Museum’s Director of Planned Giving and Endowments, at 202.488.6591 or e-mail ghellman@ushmm.org.

Safeguarding a Mother’s Last Message

It wasn’t until after his father’s death in 1967 that Frank “Miša” Grunwald first saw the letter his mother wrote moments before she was sent to the Auschwitz-Birkenau gas chambers.

“Take care of my golden boy,” Vilma Grunwald wrote to her husband, Kurt. “I will be thinking of you and Miša. Have a fabulous life; we must board trucks. Into eternity.”

A remarkable set of circumstances led to Frank Grunwald holding his mother’s testimony in his hands, said Museum curator Judith Cohen. Vilma had access to a pencil and paper, found a way to send the letter to Kurt, also imprisoned at Auschwitz-Birkenau, and he was able to keep it through liberation.

That the letter came to the Museum’s attention is a testament to the reach of its programs. Two alumni of the Museum-organized Arthur and Rochelle Belfer national conferences for educators worked with their students to make a documentary film telling Frank Grunwald’s story, titled Miša’s Fugue. When Ms. Cohen heard Mr. Grunwald read the letter in the film, she knew it belonged at the Museum.

“We have nothing now in the collection that I know of, nothing else that I’ve seen, that shows what somebody’s state of mind was as they were about to be killed,” Ms. Cohen said.

German authorities deported the Grunwalds from the Theresienstadt camp-ghetto to the so-called Theresienstadt family camp at Auschwitz-Birkenau, which was established as a holding pen for deportees from Theresienstadt until the SS camp authorities decided what to do with them. While there, inmates remained with their families and were able to keep some personal items. In the summer of 1944, the SS killed the inmates and liquidated the family camp, after transferring able-bodied men including Kurt into the general camp population. During this process, a friend grabbed Frank by the shoulder and pushed him into the group of older children, thereby saving his life. Others, including Frank’s older brother, John, who walked with a limp, were killed. Vilma voluntarily decided to accompany John to the gas chambers.

“I’m drawn to the letter because I see it as a form of resistance to SS efforts to dehumanize Jews,” Ms. Cohen said. “The letter provides positive proof of how a young mother maintained her dignity and love until the very end.”

After the documentary project, Frank Grunwald inquired about donating the letter and was put in touch with Ms. Cohen.

“I wanted other people, students and children, to see it, as evidence of what happened,” Mr. Grunwald said. “I felt that for the letter to be in my home and locked up in a drawer would not really serve the purpose of what it’s all about.”

The documentary has led to another donation as well. Loy Beardsmore, whose father, Albert C. Levinson, liberated Kurt Grunwald, found the Miša’s Fugue website. She had been searching for years for Kurt, because she had the original draft of testimony he gave immediately after liberation, before he had been reunited with Frank. Ms. Beardsmore has agreed to donate the testimony to the Museum.
SAFEGUARDING TRUTH FOR FUTURE GENERATIONS

The Legacy of Light Society recognizes individuals who have made a commitment to secure the Museum’s future and its timeless cause by including the Museum in their estate plans. In addition, individuals who direct any type of gift to the Museum’s endowment are recognized as Legacy of Light Guardians. Make a bequest or other gift today to the Museum’s endowment, and let your commitment live forever.

[ ] YES, I’m ready to safeguard truth for future generations. I would like to receive more information about the Museum’s endowment and how I can secure the future impact of the United States Holocaust Memorial Museum with a gift that can also help enhance my financial security today.

I would also like to receive complimentary materials about:

☐ Giving Through Your Will
☐ Giving Through Charitable Lead Trusts
☐ Giving Through Life Insurance
☐ Legacy Giving Through My Family Foundation
☐ Giving Through Gift Annuities

Please send me payment and tax benefit information based on the following amount $________ and the birthdate(s) ______/______/______ and ______/______/______ (second individual optional).

[ ] I have already included the Museum in my will or other estate plans.

[ ] Please enroll me as a member of the Legacy of Light Society and send me information about the benefits of being a Legacy of Light Guardian.

[ ] I would consider including the Museum in my estate plans.

[ ] I would like to learn more about the 20th Anniversary Legacy Challenge and how my planned gift can be matched.

[ ] I am interested in making a contribution to the Museum’s Annual Fund. Please contact me.

Name (please print)

E-mail (optional)              Telephone (optional)

Address

City, State                   Zip

This information will be kept strictly confidential.
The Museum’s Federal Employer Identification Number is 52-1309391

United States Holocaust Memorial Museum
Planned Giving and Endowments
100 Raoul Wallenberg Place, SW
Washington, DC 20024-2126
202.488.6591

LEARN MORE AT USHMM.ORG/ENDOWMENT
Twenty years ago, a bold VISION PUT A HOLOCAUST MEMORIAL on the National Mall

Today you can help secure its global impact by participating in the 20th Anniversary Legacy Challenge

EVERY WILL MATTERS. HAVE YOU PUT THE MUSEUM IN YOURS? ushmm.org/support/20thchallenge
Has Congress Changed Your Will?

Of course, Congress cannot change anyone’s actual estate planning documents. But, it does pass tax laws, and on January 1, 2013, Congress enacted new tax legislation that could create the need to revisit your estate plans.

Here is one important highlight you should consider: The level at which estate taxes applied was scheduled to fall from $5 million to $1 million on January 1, 2013. The new law maintains the $5 million exemption level enacted in 2011 ($5.12 million indexed for inflation) for estate tax purposes.

For many people whose plans were made with the possibility of a $1 million exemption in mind, this change may mean there will now be more available to leave to both family members and charitable institutions such as the Museum. That is because it will no longer be necessary to pay tax on all or part of the amount left to heirs.

If you have been waiting for estate tax certainty to update your plans, now is the time to act. If you are considering including the Museum in your will or living trust, please contact a member of our Planned Giving and Endowments Team (see back page). The following language may also be helpful for your attorney:

“I [Name] hereby give, devise and bequeath [the sum of $ (dollar amount)] [(percentage) % of my residuary estate] to the United States Holocaust Memorial Museum (Federal Employer Identification Number 52-1309391), an independent establishment of the Unites States government, located at 100 Raoul Wallenberg Place, SW, Washington, DC 20024-2126, to be used by it in support of its Permanent Endowment Fund, an unrestricted permanent real endowment fund, or its successor fund, if any.”

WHAT KIND OF WORLD WILL FUTURE GENERATIONS INHERIT?

The Holocaust compels us to ask that question... and above all, TO ACT ON IT. Make safeguarding truth your personal legacy through a deferred or outright gift to the Museum’s endowment and let us recognize your enduring commitment in a beautiful 20th anniversary commemorative publication. To learn more, please call George E. Hellman, JD, at 202.488.6591 or visit ushmm.org/endowment.

Legacy of Light GUARDIANS

20th Anniversary Commemorative Publication

Deadline for inclusion in publication is February 22, 2013
Return of the Charitable IRA

At the last minute in tax law negotiations, Congress brought back the popular Charitable IRA Rollover that in the past allowed those over age 70½ to make tax-free gifts to qualified charities from traditional and Roth IRAs.

Donors may make a gift to the Museum from their traditional or Roth IRA with no federal income tax impact, and the gift will be counted toward meeting the annual required minimum distribution. To obtain this benefit, the IRA administrator must transfer the funds directly to the Museum.

The Planned Giving and Endowments Team

The Museum’s Planned Giving and Endowments Team is a group of professionals who are dedicated to helping secure the Museum’s future. For more information on how we can help you achieve your philanthropic goals, please contact your regional officer listed below.

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<tr>
<th>Region</th>
<th>Contact Information</th>
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<tbody>
<tr>
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For a complete listing of all traveling exhibitions, visit ushmm.org.

Museum Exhibitions Around the Country

Deadly Medicine: Creating the Master Race

Tucson, Arizona
University of Arizona Health Sciences Library
Through March 31, 2013

Fighting the Fires of Hate: America and the Nazi Book Burnings

Dahlonega, Georgia
Library Technology Center, North Georgia College & State University
Through March 15, 2013

The Nazi Olympics: Berlin 1936

Pittsburgh, Pennsylvania
August Wilson Center for African American Culture in partnership with the Holocaust Center of the Jewish Federation of Greater Pittsburgh
Through February 28, 2013

For a complete listing of all traveling exhibitions, visit ushmm.org.