



How can you make a charitable bequest?

The most common way to make a charitable bequest is through a will, a legal document by which a person, being of sound mind, determines how their assets will be distributed after their death.

Types of wills

There are different types of wills:

• Holographic will

This is entirely handwritten by the testator. To be valid, it must:

- be written entirely by hand (not typed or written by someone else),
- be dated,
- be signed.

It may be kept by the testator or entrusted to a trusted person. After death, it must be delivered to a notary for publication.

• Public will

This is drafted by a notary in the presence of two witnesses.

The notary keeps the will and, upon the testator's death, informs the heirs and arranges for its publication.

• Secret will

This may be written by the testator or by a third party, including using electronic means.

It must be sealed and delivered to a notary, who prepares a formal record in the presence of two witnesses.

👉 A will can always be revoked at any time simply by drafting a new one.

The reserved share

Italian law protects close family members by reserving for them a portion of the estate (the "reserved share").

This applies to:

- the spouse,
- children (or their descendants),
- parents (if there are no children).

The remaining portion (the “available share”) can be freely allocated, including to charitable organizations.

Executor of the will

The testator may appoint an executor, who ensures that the provisions of the will are properly carried out.

Generally, the executor is entitled only to reimbursement of expenses, unless otherwise specified.

What can you leave?

A will may designate:

- **Heirs**

They inherit the entire estate (assets and liabilities).

- **Legatees**

They receive specific assets and are generally not responsible for debts (with some exceptions).

Assets that can be left include:

- sums of money
- securities and financial instruments
- movable property (jewelry, artworks, furnishings)
- real estate (houses, land)

👉 Important note:

- If a general sum is left (e.g. €10,000), heirs must pay it even if the funds are not immediately available.
- If a specific bank account is indicated, the bequest is valid only if the account still exists at the time of death.

It is essential to clearly identify the beneficiary organization, including its full legal name and tax code.

Tax benefits

As a Third Sector Organization, the “Centro Dino Ferrari” Association:

- is fully exempt from inheritance and donation taxes
- is not liable for any taxes owed by other heirs

👉 This ensures that the full value of your bequest goes directly to research.

An alternative: life insurance

Another way to support the Association is through a life insurance policy, naming the Centro Dino Ferrari as beneficiary.

Key features:

- the capital does not form part of the estate
- heirs have no claim to it
- the beneficiary can be changed at any time

👉 As with wills, it is important to provide the correct details of the organization.

How will your bequest be used?

Your contribution will support research into:

- neuromuscular diseases
- neurodegenerative diseases
- cerebrovascular diseases

at the Centro Dino Ferrari of the University of Milan – IRCCS Ca’ Granda Ospedale Maggiore Policlinico.

You may also specify that your bequest be allocated to a particular research area or project.

Contact details

For further information:

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