

# PLANNED GIFTS



OREGON  
HUMANE  
SOCIETY

*Friends Forever*®

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The following text describes some of the planned giving options you can use to qualify your pets for our *Friends Forever* program.

Please contact OHS's Vice President for Development, Gary Kish at (503) 416-2988 to discuss planned giving options or to receive additional, detailed information.

Since 1868, the Oregon Humane Society has diligently been on the forefront defending and caring for animals in our state. Your planned gift to OHS will help us carry out our mission in future years. When you make a planned gift to OHS, you are eligible for enrolling your pets

in the *Friends Forever* program which gives you peace of mind knowing that your surviving pets will be loved and cared for. In addition, because tax laws favor charitable giving, you and/or your beneficiaries may receive tax and income benefits from certain planned

gifts. There are many types of planned gifts, ranging from straightforward and simple, to complex and specific. No matter what type of planned gift you choose to make, your generosity will go a long way in making a difference for animals.

## TYPICAL PLANNED GIVING STRATEGIES

### Bequest

Use the recommended language in the accompanying Form for Bequest to direct a planned gift to the Oregon Humane Society.

Bequests are made through your will and may take various forms:

- Specific devise- directs a specific dollar gift or property to pass to OHS
- Percentage bequest – designates a percentage of the total value of the estate as a gift to OHS
- Residual bequest – directs that OHS receive the remainder of the estate, or a portion of the remainder, after all expenses and other bequests have been made.

### Charitable Gift Annuity

An Oregon Humane Society charitable gift annuity for one-life may be established with a minimum of \$5,000 and provides lifetime income for the annuitant as well as an immediate tax deduction. A gift annuity can be a good option for donors age 65 and older. Ask for your OHS Gift Annuity brochure for details and current payout rates.

*(more below)*

**Charitable  
Remainder Trust**

A charitable remainder trust is one of the more complex estate planning options but its many variations offer the donor greater flexibility. CRT's can be a very good option for persons who own significantly appreciated assets (such as rental property) and desire to receive income for life. The donor transfers the asset to the trust, where it is sold, avoiding capital gains tax. The proceeds are invested with the donor or other beneficiary receiving payments for life or a fixed term. At the end of the trust's life, the remaining principal is gifted to OHS.

**Make OHS the  
Beneficiary of a Life  
Insurance Policy**

If you have a life insurance policy that is no longer needed to provide for dependents, consider making OHS the beneficiary. This may enable you to make a significant gift to OHS without using any of your estate's capital. A further option is to make OHS both the beneficiary and owner of a paid-up policy. Doing so will earn you an immediate tax deduction equal to the policy's cash value. Contact the policy's issuing agent for instructions.

**Name OHS as a  
Beneficiary of an IRA  
or Retirement Plan**

Some assets such as IRA's, Keogh Plans and other qualified retirement plans do not pass directly through your will and require you to name a beneficiary. Consider making OHS a full or partial beneficiary. Such plans can be excellent choices for charitable giving because they are taxed more heavily than other assets—sometimes greater than 60%. However, by making OHS the beneficiary, the full value of the account will pass to OHS to be used to benefit the animals.

**Name OHS as a  
Beneficiary of a  
Certificate of Deposit**

An easy option is to visit a bank and buy a Certificate of Deposit naming OHS as the beneficiary, payable-on-death. The CD can remain on deposit earning interest until the donor dies, upon which OHS received its value. Make sure the CD is the type that automatically rolls-over and maintains the beneficiary designation.

**Make OHS the  
Successor Interest  
of a Contract**

Perhaps you're receiving payments from the sale of a business, real estate or are receiving royalties? You may be able to designate OHS as the successor interest to receive any payments that continue after your death.

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**Sample Bequest  
Language**

To direct a planned gift to the Oregon Humane Society, we recommend the following language:

For the benefit of: The Oregon Humane Society  
Federal tax #: 93-0386880  
Residing at: 1067 NE Columbia Blvd Portland OR 97211

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*The information presented here is general in nature and is not intended to be, or a substitute for, professional legal advice.  
We recommend you consult with your own professional advisor prior to committing any financial resources.*