



The Washington
**ANIMAL
RESCUE
LEAGUE**

Rescue • Rehab • Rehome

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warl.org/PlannedGiving

Gifts of Stock and Other Securities

Gifts of securities (e.g., stocks, bonds, mutual fund shares, etc.) are simple alternatives to cash gifts that can benefit both you and the Washington Animal Rescue League. By donating directly to the League such assets that you have owned for more than one year and that have appreciated in value during that time, you can avoid capital gains taxes *and* receive an income tax deduction based on their value at the time of your contribution. This means that, from a tax standpoint, using such assets to make a charitable gift can be more efficient than using cash.

Knowing the cost basis (how much you paid) for your securities is necessary to determine how much you will save. If your broker is not able to provide you with your cost basis, we may be able to help you obtain this information.

Please note that we credit your donation based on its value on the day we receive it, which may be later than the day you initiate the gift transaction. This timing difference may become important to you if you are donating securities in the last few days of the year. In addition, the rules for establishing value depend on the type of security being contributed.

In certain cases, the League will also accept the donation of nonliquid assets such as real estate, art, jewelry, and valuable collections. We encourage you to discuss such gifts with us and with your tax advisor before proceeding.

Transferring Your Securities to the Washington Animal Rescue League Is Easy

You will need this information to transfer securities electronically to our broker:

DTC Number:	0235
Broker:	RBC Advisor Services
Account Name:	Washington Animal Rescue League—Operating
Account Number:	95696653

Please contact the League to let us know in advance what securities are being transferred. This is especially important if you are thinking of giving stock in certificate form or mutual fund shares. Letting us know in advance allows us to easily match the donated securities to the correct donor. Please also instruct your financial institution to include the word “GIFT” in their delivery instructions.

Funding a Gift Annuity with Appreciated Stock Reduces Capital Gains

You can reduce your capital gains significantly when making a donation of appreciated property subject to capital gains tax to fund a Washington Animal Rescue League charitable gift annuity (CGA).

For example, Joann, age 76, has appreciated stock now worth \$100,000 that her father gave her years ago. The cost basis of the stock is very low: a mere \$10,000. If Joann sold this asset, her capital gains would be quite large. Even though Joann would eliminate all of her capital gains if she made an outright donation of the stock to the League, she does not feel she can afford to make such a large gift.

She would, however, be willing to use the stock to fund a CGA because she would then receive fixed payments for life. If Joann chose this option, she would not eliminate capital gains completely. Still, such gains would be reduced significantly and then spread over a period of many years, thus not having an impact on her taxable income all in the first year.

By setting up a one-life \$100,000 CGA with stock that has a cost basis of \$10,000, Joann secures for herself payments of \$6,600 each year for life. She also receives a tax deduction of \$43,325. Furthermore, she reduces her capital gains by a little over 43%. If she had sold the stock, her total capital gains would have been \$90,000 and she would have had to pay tax on this amount all in a single year. With the gift annuity, however, only about \$51,000 of capital gains is taxable, and this amount is spread over a period of almost 12 years at about \$4,325 per year.

To learn more about this giving option, see our information about Washington Animal Rescue League CGAs or contact us for additional details.

NOTE: This example is based on the rates effective in July 2011.

Join Our Legacy Society with Your Testamentary Gift of Securities

If you plan a bequest of stock or other securities to Washington Animal Rescue League CGA through your will or element of your estate plan, you become a member of our legacy group: the 1914 Society. The League was founded in 1914—imagine that, almost a century of caring for animals in need! Our hope is that you will let us know about your planned gift so we can thank and recognize you.

You will receive these privileges of membership in the 1914 Society:

- Washington Animal Rescue League's annual report,
- Updates on League news through our *Animal Report* newsletter,
- Invitations to special events, including our annual 1914 Society reception, and
- Recognition of your planned gift in the League's publications (unless you prefer to remain anonymous).

Special Considerations

Please contact us about restricting your stock or asset gift to the specific League program(s) of your choice.

Unrestricted contributions are preferred; however, we also welcome a conversation if funding a specific program is critical to you. We have many projects – both short-term and ongoing – at the Washington Animal Rescue League for which we seek support. We can tell you about all the available options today – and tomorrow, to care for animals well into the future.

Gifts to the League may be made in memory of any deceased person(s) or pet(s) or in honor of any living person(s) or pet(s).

Other Types of Planned Gifts that May Interest and Benefit You

If you are considering an outright gift of appreciated securities, be aware that other gift types – such as an outright donation of real estate, a charitable remainder trust, or a retained life estate arrangement involving a personal residence – may be suitable or preferable, taking into account your goals and needs.

Of course, arranging a gift for the Washington Animal Rescue League through a will or through some other element of an estate plan – e.g., including our organization as a beneficiary of a financial, retirement, or insurance account or asset – is also an act of considerable generosity that many people can afford even if a large lifetime gift is not realistic.

Our development staff can help you plan the right gift in light of your assets, income, family, and other estate or financial obligations. You may be able to be a greater philanthropist than you realize. Would you consider making the gift of a lifetime to the Washington Animal Rescue League if we can show you how?

We Invite You to Contact Us

The Washington Animal Rescue League neither requests nor accepts government funding. We are a 501(c)(3) charity and our programs and endowment depend on your support. Our tax identification number is 53-0162440.

Direct your confidential inquiries and notifications about legacy gifts for the benefit of the Washington Animal Rescue League to:

Robert Blizard, Chief Development Officer
Washington Animal Rescue League
71 Oglethorpe Street, NW
Washington, DC 20011

rblizard@warl.org | 202.375.7754

Information also available at warl.org/plannedgiving.

**This information provided by the Washington Animal Rescue League is not financial, tax or legal advice.
You should consult your advisors before making your charitable giving decisions.**