

Estate Planning for Pets



Tiger is a ten-year-old Poodle, alert and happy. He ate at night, slept in a soft place and happily listened to hours of idle conversation from his owner. He kept her secrets, he kept her warm and when she was depressed, he worked hard to make her smile.

That was his job-to be a companion. And he was good at it.

As good as he was at keeping his owner company, he was not able to do the impossible and prevent her passing away. When she did, Tiger began his grieving, secure in the knowledge that eventually, everything would be all right.

The granddaughter of Tiger's human companion

was not able to care for Tiger. She was grieving for her grandmother and unable to keep Tiger.

So, Tiger came to the SPCA of Texas. His grief turned to terror and his hours of idle chatter from a loving human turned into the symphony of attention-hungry dogs.

Eventually, Tiger did find a new home, with another older woman looking for someone to love. It may take a while for her to learn that Tiger chews on his toes when he gets nervous and prefers to dine by the sunset. He will be in a new home, with a new situation and, as an elderly dog, the transition may take longer than normal.

It didn't have to be this way.



Tiger's Tale

Who Will Love My Pet?

Estate Planning For Pets Can Insure A Lifetime Care Program If Something Happens To You.

Companion animals add so much to our lives and give us joy, loyalty and unconditional love. Yet, when planning for the disbursement of our estates, many of us routinely leave the future of our pets to the whimsy of fate.

Perhaps because our pet's life span may be shorter than ours we tend to forget that something can happen to us first. Or, we may think that family, friends, even the executor of our Will knows what is best for our companion.

Those may be flawed assumptions. For example, many of the older pets brought to the SPCA are surrendered by the relative of a deceased person. Sometimes this may be the wish of the deceased, but often it is not.

When planning your pet's future you may consider friends or family as caretakers. However, their circumstances may also change, leaving them unable to provide the intended care or unwilling to take on a permanent family or financial responsibility. It is important to be sure that they clearly understand your wishes.

Only you can make the proper decisions concerning your pet's needs. Failing to plan may put your animal friend at grave risk in the future, not only of losing you but possibly of losing the opportunity to live out its natural life in a loving and caring home.

Since you cannot legally leave money directly to your pet, you

need to designate a caretaker in a Trust or Will and request that the funds be used for food, shelter and veterinary care as needed.

The SPCA of Texas has developed a Lifetime Care Program for companion animals which offers you some favorable options and guarantees for your pet's natural lifetime.

The SPCA of Texas will be here far into the foreseeable future, pursuing its mission of animal welfare; you may rest assured that your pet will be secure, loved and cared for, no matter what may happen.

Whether you decide that it is best to find your pet a new family or reserve a place in the Lynn T. & Russell E. Dealey Life Care Cottage, the SPCA of Texas can help you.

Financial arrangements for temporary or permanent care can be made through your estate plan rather than current income. You may also be able to leave a lasting endowment that will

continue to work for other companion animals beyond your pet's lifetime.

An endowed fund is a gift arrangement established in perpetuity through which the principal of the fund remains intact and only the annual interest income is used. During your pet's lifetime the income is used for its care. After death it might be used to help operate the Life Care Cottage or another animal welfare program of the SPCA of Texas as needed.

If you desire to leave an endowment gift to care for your pet in this manner, you may name it after yourself or someone else that you would like to honor. For example; The Joseph and Mary Doe Fund for the Life Care of Companion Animals. Since the fund's principal would not be used, the income from it would help animals into the future and would memorialize your life and wishes from then forward.

I clipped this article out of the newspaper for my caretaker to read. I only wish she had.



-Tiger

The Pet Survivor Life Care Program

The SPCA of Texas has developed a *Life Care Program for Companion Animals* which offers favorable alternatives for a pet's natural lifetime:

1. A gift in the amount of \$10,000 per pet will ensure adoption with a loving family, monitored by the SPCA for life plus free lifetime healthcare by the SPCA veterinary staff.
2. A minimum gift of \$25,000 for each small animal (dog, cat, bird, amphibian) and \$50,000 for each large animal (horse, cow, pig, donkey, llama, etc.), ensures lifetime care at the Cottage in a home setting. For more information, see following page. Supported by grants from their human families, companion animals live out their lives in grace and style.

The Life Care Cottage

The SPCA of Texas has developed the Lynn T. and Russell E. Dealey *Life Care Cottage* which offers guarantees for your pet's natural lifetime. The SPCA will always be here assuring that your pet will be cared for, no matter what may happen.

The Dealey *Life Care Cottage*, dedicated in 2000, accepts all kinds of animals, including llamas and ponies.

How Does the Program Work?

To qualify for the program, your pets must be free of disease(s) that could adversely affect the health of other animals or human caretakers.

Further, an endowment must be created of \$25,000 for each dog and cat, or \$50,000 for each large animal through an outright donation to the SPCA of Texas, restricted to the Dealey Life Care Cottage, or through other choices such as stock, real estate and/or making the SPCA of Texas a beneficiary of a paid-up life insurance policy naming the SPCA as the owner of the policy.

Once the required minimum endowment is received, it bears your name and is managed and invested in an interest-bearing account. The interest provides the financial support necessary for the lifetime care of your animal(s).

Later, the interest is used to support the humane goals of the SPCA of Texas. Your lasting contribution will allow future generations of pets to live happy lives in loving homes.

A separate Enrollment and Agreement document provides the forms needed to enroll your pets in the program at the time you arrange for your endowment. If an enrolled animal should pass away before taking up residence in the Life Care Cottage, another pet can be enrolled in its place. The Life Care Cottage allows donors to adopt animals in their later years without the fears associated with the probability that their pet will outlive their human companion.



A Review of the Benefits

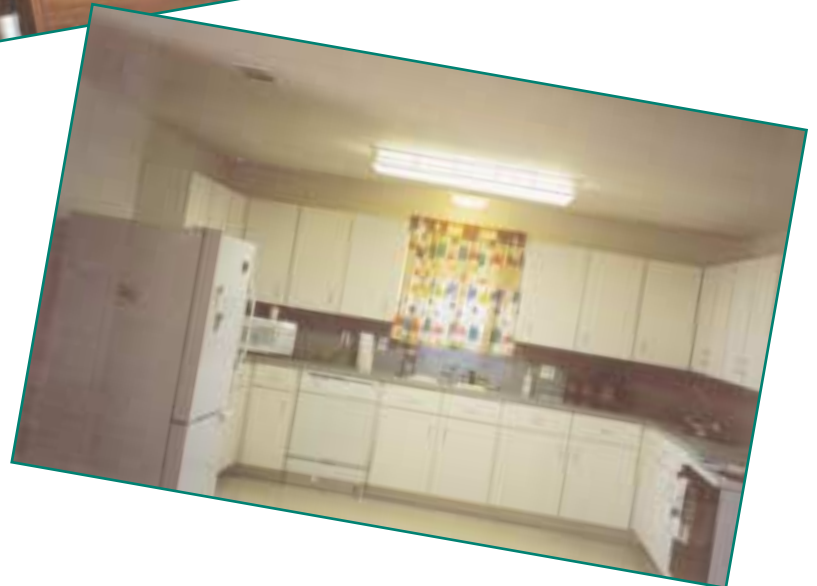
By naming the SPCA of Texas as a beneficiary in your estate plan you are guaranteed loving attentive care for your pet when you are no longer here to provide care yourself. You have the peace of mind in knowing that your pet won't become an innocent victim of someone's inability or unwillingness to care for your companion. You are reassured that your surviving pet will not be needlessly or prematurely "put to sleep". You have provided your pet with its own lifetime income and medical care. You can depend on the SPCA to be here to provide all of the professionalism, love and lifetime care that your pet requires.

You and your pet receive:

- Security
- Stability
- Dependability
- Peace of Mind
- Supportive Mission
- Funding Options
- Lasting Endowment

Your pet receives:

- A Beautiful 32 Acre Home
- Warm and Cozy Sleeping Quarters
- Loving Care
- Special Diets as Needed
- Large Playing and Running Areas
- No Caging
- Socialization
- Individual Love and Attention
- Healthcare
- Permanent Home
- Daily Exercises by Experienced Volunteers and Staff
- A Cottage Caretaker Living with the Pets in a Home Setting



Surviving Pet Care Registration Form

Name (Mr./Mrs./Ms.) _____

Address _____ Apt. _____

City _____ State _____ Zip _____

Phone _____ Fax _____

Email Address _____

Please fill out one form for each pet:

Pet's name _____ Breed _____

My pet is a: Dog Cat Other _____

My pet is: Male Female

My pet's date of birth is: _____

My pet's weight is: _____

My pet is: Spayed/Neutered Housebroken Litter-trained
 Indoor pet Outdoor pet Kennel Yard

My pet would be happiest in a home:

Children Adults Another pet (type)
 City Suburbs Rural

My pet's: favorite food(s) _____

feeding time(s) _____

favorite toy(s) _____

Medical History/Special needs/problems:

Veterinarian _____

Address _____

City _____ State _____ Zip _____

For Office use:

Date Received: _____

Heritage Council Member _____

Standard Bequest Form _____

Additional Pet Registration Forms _____

Number of pets _____ Cats _____ Dogs _____ Other _____

PET PERSONALITY PROFILE

Name _____ Nickname _____

What brand of food does your pet eat? _____

Dry: _____

Canned: _____

What time is normal for feeding? _____ Where? _____

Where does your pet sleep? _____

Does your pet mind being picked up? Yes No

Does your pet mind being held? Yes No

Is your pet used to walking on a leash? Yes No

Is your pet used to riding in a car? Yes No

Is your pet used to other animals? Yes No

If yes, what

kind: _____

Does your pet like children? Yes No

Does your pet like men? Yes No

Does your pet like women? Yes No

Ages of children in household: _____

Does your pet have any major behavioral problems? (Circle appropriate answers)

Urinate in house Chew plants Dig plants Dig in yard Chase cars Bark/Howl

Dump trash Roam Tear furniture Tear carpet Chew things Kill small animals

How would you describe your pet? (Circle appropriate answers)

One person pet Shy Friendly Destructive Noisy Playful Quiet



Protective Obedient Aggressive Active Aloof Finicky Demanding

Does your pet have any particular fears (vacuum, broom, thunder, etc.)? _____



Has your pet ever bitten or scratched someone? _____

Does your pet know any tricks or commands? _____

Does your pet have any favorite games or toys? _____



**Detailed Example
of Potential Planning
You Can Make
for Your Pets**



ARTICLE III
DISPOSITION OF PROPERTY

A. *Specific Bequests.* I direct that the following specific bequests be made from my estate.

1. If my husband does not survive me, I direct that the money necessary to ensure care for Fido and Fluffy must be set aside for that purpose. **Absolutely no further distributions** are to be made as directed by this, my Last Will and Testament, until secured care (as defined in Addendum I) for Fido and Fluffy has been obtained.

Addendum I

Secured Care for Fido and Fluffy

If my husband does not survive me, the continued care of Fido and Fluffy becomes my **primary** concern. They will have immediate short-term, possibly intermediate care needs and then long-term care needs that must be addressed.

A. *Short-Term Care.* Contact should be made immediately with one of our neighbors listed below. If contact cannot be made by 3:00 p.m., with the first neighbor listed, then contact the second one. The neighbor contacted should then be given the security code for the garages so they can access the boy's food. In the garage, posted adjacent to the food bins, will be a "Daily Routine / Short-Term" to further advise the neighbor on what needs to be done, and emergency veterinarian numbers if needed.

1. **John and Jane Doe** **(214) 555-1234**
2. Jack and Jill Smith (214) 555-7654

Fido and Fluffy know the Doe's as they have looked after them while we've been away before. We normally pay their son, Jim, \$8.00/day for looking after them.

There are also two local veterinarians that offer boarding and both have treated Fido and Fluffy before. If at all possible, these should be used only as a last resort for short-term boarding as I'd prefer the boys be able to stay in their own home until long-term care arrangements can be made. As little disruption as possible would be best for them.

1. **Animal Care Clinic (Dr. Johnson)** **(214) 555-4567**
2. Animal Vet Hospital (Dr. Jones) (214) 555-4321

Dr. Johnson is current veterinarian for Fido and Fluffy. Fido is currently on antigen injection treatments for allergies, thus Dr. Johnson should be contacted quickly for advice and instructions on continuing those treatments.

Any charges incurred as a result of veterinary care, medicines, boarding and/or food for Fido and Fluffy during this immediate short-term period are to be paid from my estate.

Initials: _____

- B. *Intermediate Care.* The long-term care provider should be strongly encouraged to make arrangements to pickup Fido and Fluffy as quickly as possible. Preferably within one week. Fido and Fluffy are used to interacting with us daily and do suffer some separation anxiety when we're away. The quicker they are settled into their new home, the better. If however, an additional week is needed to make travel arrangements, etc., then the costs of their veterinary care, medicines, boarding and/or food during this time are to be paid from my estate. Boarding preferences are the same as listed previously.
- C. *Long-Term Care.* Listed below, in order of preference, are two possible placement alternatives for the long term care of Fido and Fluffy. The long term care provider must agree to all of the following general stipulations, as well as any stipulations detailed more specific for the placement alternatives.

General Stipulations

1. The provider will take possession of and care for Fido and Fluffy, ensuring that they live a full and normal life, as close as possible to the routine (detailed in Addendum II) they've known all of their lives;
2. The provider will ensure Fido and Fluffy remain together;
3. The provider will ensure Fido and Fluffy will receive humane care and treatment, including preventative and all other appropriate veterinary care as needed;
4. The provider will ensure that Fido and Fluffy are either kept indoors and/or will have a fenced yard with a covered area where they can remain secure from traffic, weather and other environmental hazards. Under absolutely no circumstances, are Fido and Fluffy to ever be chained;
5. The provider will ensure Fido and Fluffy will not be used for medical research or experimentation, either pre-or postmortem under any circumstances;
6. The provider will ensure that Fido and Fluffy will not be subjected to being euthanized unless prescribed by a licensed veterinarian as the only humane option due to an incurable or irreversible condition caused by injury, disease or illness, or if Fido and Fluffy is suffering from chronic pain; and if such diagnosis is made, that the method of euthanization be the most humane available to the veterinarian.

Initials: _____

Placement Alternatives

1. **Susan L. Jackson**, my husband's youngest daughter from his prior marriage. Susan should be contacted first and asked about her desire and ability (due to current life circumstances) to take the responsibility of providing continuing care for Fido and Fluffy. My husband's brother, Joseph Jackson (214) 555-8523 will know how to contact Susan.

If Susan decides she would like to, and is able to, provide the continuing care for Fido and Fluffy and she agrees to all stipulations contained herein;

I direct that all items such as the igloo dog houses, food, medicine, treats, toys, leashes and all other related supplies, documents and files be distributed to Susan.

I further direct that Fifty Thousand Dollars (\$50,000) be placed into an interest bearing, low/no risk trust fund to be managed by a professional trust fund manager for distribution as stated below:

Primary Distributions:

Primary distributions are to be made as reimbursement for verifiable expenses related to the care of Fido and Fluffy. This includes, but is not limited to: costs of initial transportation to Susan's home, costs for fencing and/or shelter for yard and the costs of continuing daily needs such as food, medicines, veterinary care, toys, treats, leashes, and other related dog care supplies.

A. Primary distributions shall initially be made to Susan L. Jackson. However, should future circumstances (I.E. military duty transfer, other lifestyle changes, Susan's own death, etc.) prevent Susan from continuing the responsibility of providing care for Fido and Fluffy, then:

B. Primary distributions are to be made to the successor care provider(s).

Initials: _____

Secondary Distributions

Should there be funds remaining in the trust after Fido and Fluffy have lived their full and normal lives, those funds are to be distributed as stated below.

- A. If Susan personally provided the continuing care for Fido and Fluffy for the remainder of their natural lives, then all funds remaining in this trust are to be distributed to Susan.
- B. If after Susan's death, her surviving spouse continues to provide care as outlined herein, for Fido and Fluffy for the rest of their natural lives, then all funds remaining in this trust are to be distributed to Susan's surviving spouse.
- C. If, however Susan's life circumstances changed such that she did not personally provide the continuing care for Fido and Fluffy for the remainder of their natural lives, but she or her surviving spouse did:
 - 1. find another home for Fido and Fluffy that was able to, and willing to, agree to all the General Stipulations detailed on Page 2 of this Addendum I;
 - 2. remain in contact with Fido and Fluffy's new care providers to ensure that appropriate care was provided,
 - 3. then any funds remaining in this trust are to be divided proportionate to the length of time care was provided between the actual care providers.
- D. Otherwise, any funds remaining in the trust after Fido and Fluffy have lived their full and normal lives, are to be distributed to the SPCA of Texas, 362 South Industrial Boulevard, Dallas, Texas. If this beneficiary is not in existence, these remaining funds shall be distributed to Best Friends Animal Sanctuary, Kanab, Utah 84741-5001. If this beneficiary is not in existence, these remaining funds are to be distributed to a similar **no-kill** animal sanctuary in the United States.

Initials: _____

2. The SPCA of Texas, 362 South Industrial Boulevard, Dallas, Texas. (214)651-9611.

If Susan L. Jackson decides she cannot provide the continuing care for Fido and Fluffy, then:

I direct that all items such as the igloo dog houses, food, medicines, treats, toys, leashes and all other related supplies, documents and files be distributed to The SPCA of Texas.

I further direct that Fifty Thousand Dollars (\$50,000) be distributed to The SPCA of Texas with the following stipulations:

- A. The SPCA agrees to the General Stipulations detailed previously on Page 2 of this Addendum I;
- B. The SPCA will first try to place Fido and Fluffy, together, in a loving, caring home. That SPCA personnel will make follow-up visits to assure that Fido and Fluffy are receiving proper care in their new home;
- C. That if age or other problems make it impossible to find a loving, caring home for Fido and Fluffy together, then Fido and Fluffy shall be placed in The Lynn T. and Russell E. Dealey Life Care Cottage together, as represented in the brochure entitled *Estate Planning for Pets*, published by the SPCA of Texas, and the income received herein will be used as needed to provide for such care;
- D. Any residual funds not required for the continued care of Fido and Fluffy shall be used for Rescue and Investigations, Pet Survivor Life Care, and Educational Service programs of the SPCA at the discretion of the Board.

IN WITNESS WHEREOF, I have subscribed my name below, this _____ day of _____,
_____.

Joyce Adams Jackson

Initials: _____

Addendum I

Normal Daily Routine for Fido and Fluffy

- Every morning they get “good morning twinkies” which is one Science Diet treat and St. Jon Antioxidant tablet each and they are let out of their pen area to roam the fenced-in backyard for the day.
- They have several toys that they like to play with throughout the day and we just leave them in the yard for them (ropes, balls and other assorted dog toys).
- Each afternoon they like to chase the “soft” Frisbee (favorite) or a tennis ball for 15-20 minutes. One needs to be held while the other one runs or else they’ll both go together and Fido out runs Fluffy. Before we run them, we pick up their “poop” and dispose of it in a designated waste container. This prevents them (and us) from stepping in it.
 - In the cooler months, we do this between 5:00 – 6:00 p.m., just before dark.
 - In the summer/hotter months, we do this after 7:30 – 8:00 p.m., after it begins to cool off a little. We do sometimes get in the pool with them to swim and play, but we **NEVER** throw the ball for them to jump into the pool, as Fido is very athletic and can jump far enough across the pool to put him in danger of hitting his head or elsewhere to cause severe injury.
- After we run them, we let them cool down 30 – 45 minutes and then feed them.
 - Fido eats 2 cups Science Diet Canine Maintenance Light dry food mixed with $\frac{3}{4}$ can Science Diet Canine Maintenance Light can food, plus 1 ounce of Fosters & Smith’s Vitacaps liquid.
 - Fluffy eats 3 $\frac{1}{2}$ cups Hills Prescription R/D dry food mixed with $\frac{1}{4}$ can Science Diet Canine Maintenance Light can food, plus 1 ounce Fosters & Smith’s Vitacaps liquid.
 - Fido sometimes has to be coaxed to eat his dinner and Fluffy likes to eat too much (thus the prescription diet food), so it’s best to stay with them while they eat. They’re used to this routine and eat their dinner within 10 minutes or so. Fluffy finishes first and likes to be petted while Fido finishes his dinner. This is Fluffy’s way of getting undivided attention for a few minutes.

Initials: _____

- Fido and Fluffy thrive on our love and affection and like to spend as much time with us as possible. And, we thrive on their love and affection as well. We normally spend between 2 – 4 hours with them each evening.
 - In the summer months, we sit outside with them. We don't have to do anything special other than pet them occasionally and talk to them. They'll usually lie beside us, try to get us to throw something for them every now and then, and eventually just fall asleep. Fluffy is less likely to fall asleep while we're outside (or inside for that matter) because he feels he needs to be on guard to protect us. When we're ready to go inside, we ask them "is it bedtime for good boys" and they'll go get in their igloo houses for us to give them a "good night twinkie" (t-bones dog treat) and snuggle them into bed for the night. We have an area which is covered, right by the kitchen door, where we keep their houses and we close this area off to keep them under the shelter each night. We keep two large bowls full of fresh water and their toys in this sheltered area for them.
 - In the winter months, we let the boys come in the house after they've eaten their dinner. We have two pads for them to lie on in the living room while we watch TV, play cards or whatever. They are very well behaved indoors and always go to the door if they need out for water or to relieve themselves. We'll give them 2-3 rawhide chews when they come in. We only give them the rawhide during the winter months when they come in, as Fluffy doesn't need the extra weight caused by the rawhides during the hot summer months. When it's time for them to go out, again we ask "is it bedtime for good boys" and they'll go to the door and wait for us to let them out, give them their "good night twinkie" (t-bones dog treat) and snuggle them into their houses. For the really cool nights (less than 40 degrees), I heat a towel (put in dryer for 15-20 minutes) and use it for a blanket for them. This helps them adjust easier from being inside with us to going outside for the night. If it gets below 25 degrees outside, we let them sleep on their pads in our bedroom. They usually sleep through the night just fine. Simply let them go out to relieve themselves before going to bed for the night.

Initials: _____

- Fluffy is definitely the “alpha” and has a very nurturing nature. He is also very insecure as a result of the extremely poor environment provided by his breeder. We have worked with Fluffy, and with lots of love, affection and special attention, he has grown into a very loving companion and member of our family. Fluffy knows every item on our property and in our house and thoroughly investigates any changes. Once we tell him it is “o.k.” he’s fine. Although he loves to run and retrieve things (soft Frisbee, tennis balls), he is not the real athletic type. He does, however, give it all he’s got and we praise him just the same. He loves to be praised and told he’s a “good boy”, which he definitely is just that. Fluffy is also a hunter of bugs. He is absolutely fascinated with bugs, frogs, etc. Fluffy has always been healthy. He was neutered at 3 months of age.
- Fido is the innocent, snuggly, baby type. His coat feels softer and slicker than black velvet. You won’t find a sweeter, more loving creature on this earth. He can fall asleep anywhere (and in some of the most unusually relaxed positions). On the other hand, you won’t find a more focused retriever, either. Fido absolutely loves to chase (and jump and catch) the soft Frisbee or a tennis ball. And if his brother Fluffy barks, Fido is right there with his to defend and protect. Fido has a very deep bark and he is absolutely fearless. We must be careful because he doesn’t recognize the danger. He simply just goes wherever we throw something. Fido has a mischievous streak in him and likes to steal Fluffy’s toys, rawhide bones, or whatever to get Fluffy to chase him. They love to play together. Fido was also neutered at 3 months, but he additionally has some current health problems with allergies. He is undergoing desensitization injection treatments to hopefully eliminate his ear infections.
- Both Fido and Fluffy have received all prescribed preventative care and vaccinations.
- Fido and Fluffy have both been remarkable “angels” in our lives and have brought us such love, joy and compassion. They deserve only the absolute best this life has to offer. If we can’t be here to ensure they continue receiving the best, my final hope and desire is that **you will**. Thank you.

IN WITNESS WHEREOF, I have subscribed my name below, this _____ day of _____,
_____.

Joyce Adams Jackson

Initials: _____

SPCA of Texas
362 South Industrial Blvd.
Dallas, Texas 75207-4405
(214) 651-9611 Ext. 110
Fax: (214) 651-9244

Standard Bequest Form

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Date of Birth _____

I have made provision for the **SPCA of Texas** in my estate plan, as follows:

A. Bequest in my will \$ _____

B. Life insurance policy \$ _____

C. Trust naming the **SPCA of Texas** as the final beneficiary (please specify type of trust, the date(s) of birth of primary income beneficiaries, and any conditions):

\$ _____

D. Charitable Gift Annuity \$ _____

E. Other (please describe) \$ _____

I have established an endowed fund with a gift of cash or securities to provide life care for my pet and thereafter for the general purposes of the **SPCA of Texas** \$ _____

(Attachments which further describe the above provisions are welcomed, in addition to the section of the will or trust in which the **SPCA of Texas** is mentioned). In the event of unforeseen circumstances which might require change(s) in the above, I agree to notify the **SPCA of Texas** of such change(s).

Signature _____ Date _____

Witness _____ Date _____

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Types of Planned Gifts

Appreciated Property - a gift of securities, real or personal property, owned for at least one year, which has increased in value since date of acquisition, given outright to the SPCA of Texas or as the funding vehicle for a lifetime income plan.

Bequest - a gift of cash, securities, real estate or personal property through a Will or codicil.

Charitable Lead Trusts - a gift of income to the SPCA of Texas from a charitable trust for a set term of years, after which the remainder is returned to the donor or transferred to other family members.

Charitable Remainder Unitrust - an irrevocable transfer of assets to a trust which pays the donor or someone designated by the donor, a fixed percentage of the trust's assets each year for life.

Gift Annuity - an agreement where a donor irrevocably transfers cash or appreciated property to the SPCA of Texas in return for a guaranteed lifetime income of a fixed amount each year.

Life Estates - an irrevocable transfer of title to donor's residence, vacation home or farm to SPCA of Texas with retained rights to the use of the property for life while receiving an immediate income tax deduction and reduction of future estate taxes.

Life Insurance - an assignment to the SPCA of Texas of an existing policy which is no longer needed for the donor's original purpose, or purchase of a new policy irrevocably making the SPCA of Texas the owner or beneficiary.

Pooled Income Fund - an irrevocable transfer of assets to a fund administered by a trustee and consisting of similar contributions made by other donors which pays the donor a share of annual net earnings for life.

Revocable Living Trusts - an arrangement allowing for the transfer of gifts of property or income now while retaining the right to retrieve the property if conditions change.

Planned Gifts-An Exchange of Benefits

Benefits to the Donor

- Make possible a more significant gift than would otherwise be possible.
- Shelter current income through substantial tax deductions.
- Opportunity to establish a living memorial for yourself or someone special to you.
- May provide retirement income.
- Reduce federal estate taxes and probate expenses.
- Activate membership in the Heritage Council of endowment builders.
- The satisfaction of truly making a difference.

Benefits to the SPCA of Texas

- Result in larger gifts to support animal welfare.
- Help in planning realistically for the future.
- Build endowment to fund growth and expansion.
- Secure operation by stabilizing future budgets during lean years.
- Assure that unwanted animals will continue to have an opportunity for a second chance at life in the years ahead.
- Provide the satisfaction of having helped others to effectively plan their estates and care for the animals.

Guidelines for Planned Gifts to the SPCA of Texas

The Society for the Prevention of Cruelty to Animals (SPCA) of Texas is dedicated to finding loving, caring homes for as many homeless pets as possible. The SPCA is a non-profit Texas corporation and is exempt from income tax under Section 501(c)(3) of the U. S. Internal Revenue Code (IRS Identification: #1-75-1216660-8. Donations to the SPCA qualify as charitable contributions to the fullest extent of the current laws. The SPCA relies entirely on individual, corporate and foundation gifts, and does not receive local, state, or federal funding. Additionally, the SPCA does not receive support from the United Way or any other humane organization.

Wills or Outright Gifts

Gifts to the SPCA may be made directly, either outright or through a Will, in the form of cash, securities, real property or personal property. All gifts qualify for favorable tax treatment.

Gift Funds or Trust Arrangements

Trust Agreements: Trust Agreements to benefit the SPCA, whether revocable or irrevocable, are encouraged. Suggested wording might be: “to the SPCA of Texas, a non-profit Texas corporation with its principal office in Dallas, Texas, for the support of the general operations and activities which are part of its mission.”

Creating a Specifically Named Fund: A substantial gift may create a named fund as desired by the donor by stating: “It is my wish that the fund created by this gift shall be known as the _____ Fund.”

(Example: The Joseph and Mary Doe Fund For The Life Care of Companion Animals.)

Creating a Permanently Endowed Fund: A gift may establish a permanently endowed fund by stating: “This gift shall be invested, reinvested and kept invested, with only the income therefrom used for the purpose(s) of the gift.”

Specifying support areas: A preference may be expressed for specific programs and activities to be supported by adding: “to the extent possible and practicable, this gift shall be used to continue programs in the area of _____.”

- | | |
|-----------------------------|--------------------------|
| ■ Animal Care Centers | ■ Spaying and Neutering |
| ■ Mobile Adoptions | ■ Veterinary Care |
| ■ Rescue and Investigations | ■ Pet Survivor Life Care |
| ■ Foster Care | ■ Educational Services |

Building the Endowment Fund of the SPCA of Texas

Honoring the memory of a loved one and guaranteeing a humane future for innocent animals...

Named Memorial

There may be no more appropriate way to honor the memory of a loved one than to establish a named memorial endowed fund, which becomes a lasting symbol of the bond between the SPCA of Texas and those who are *forever honored*.

What is an Endowment Fund?

The endowment fund is the sum of assets contributed by donors and held as principle in a fund that is kept invested with only the income therefrom used to support the charitable purposes of the SPCA of Texas.

Why Build an Endowment?

An endowment helps to support the general operation of the SPCA and its special programs. Investment earnings from the endowment provide income each year in perpetuity, *for as long as it is needed*. It thereby helps to guarantee a humane future for innocent animals despite the vagaries of the economy.

How Can We Build an Endowment?

Endowment funds are traditionally established and developed through charitable bequests in a Will. Although the gift is planned during the donor's lifetime, it is not given to the charity until after her lifetime when she can no longer receive any economic benefit from the gift. This allows her to retain control of her assets and then pass them on to continue her support of the SPCA after she is gone.

Outright gifts of cash may be made to establish or add to an endowment fund. Cash gifts are made after taxes have been paid by the donor and are therefore smaller than non-cash gifts.

The most cost-effective means of building sizeable endowments is through the transfer of appreciated assets. The IRS allows attractive tax benefits when charitable gifts are made with appreciated securities, real estate, or other personal property. By lowering the real cost of your gift, it may become larger than you thought possible.

Furthermore, because endowment giving is in *perpetuity*, it allows the gift to reflect the donors ideas, dreams, and even personality, on into the future. This is a very satisfying way to make a statement about one's self and one's concerns.

Endowment Gifts

Endowment gifts may be in any amount, but a minimum of \$5,000 is required to designate a named fund. Donors of endowment gifts of \$25,000 or more *may name the fund and designate a specific program* of the SPCA of Texas to be recipient of all earned income. Any endowment gift which is not named or designated for specific use will become part of the general endowment fund of the SPCA of Texas, the income from which is board-designated.

Charitable Gifts of Appreciated Securities

Cash or check may be the easiest and fastest way to make a charitable gift. **But it certainly is not the best, the most efficient nor the most tax-wise way** for the owner of appreciated securities. Gifts of securities include not only publicly traded stocks but bonds, mutual funds, treasury bills, notes and closely held stock.

The most effective way of making a charitable gift is to *plan the gift* so that it achieves as many personal objectives as possible. Perhaps you want to save cash for the holidays or other year-end purposes. Perhaps you want an income tax deduction before December 31st. Perhaps you have a desire to make a charitable gift before the end of the year, or have already made your pledge or commitment to do so. And perhaps you would like to lower the *real cost* of your gift to allow you to either make a larger gift to the SPCA of Texas or simply make you feel better about your *tax-wise* giving.

If your portfolio includes low-earning growth stocks that have increased in value over the years, or you have appreciated securities that you've held for more than one year, it would be more advantageous for you to fund your gift with securities than with cash.

You may also achieve all, or most of the personal objectives mentioned above with your gift of appreciated securities, because:

- 1. You will receive an income tax deduction for the *full market value* of your gift as of the date of transfer, regardless of your lower cost basis;**
- 2. You will pay *no capital gains tax* on the appreciation of your asset, or the difference between your cost basis and current fair market value;**
- 3. You will not use any cash in making a generous charitable gift.**

Example: Bob and Sue purchased 100 shares of stock in 1985 at a cost of \$2,000. Today the shares are worth \$10,000 and pay less than 2% in annual dividends. If Bob and Sue sell the stock now they would realize an \$8,000 capital gain and could owe \$1,600 in federal capital gains tax at current tax rates of 20%.

In their 39.6% tax bracket, Bob and Sue will receive an income tax deduction of \$3,960 whether they give cash or securities. However, by transferring the securities to an account of the SPCA of Texas they will also legitimately avoid capital gains tax of \$1,600. That means the real cost of their \$10,000 gift of appreciated securities is only \$4,440. The tax savings of \$5,560 means they are giving more than if they made their gift in cash.

A donor may take a deduction this year of up to 30% of adjusted gross income and can carry over any part of the gift that exceeds the 30% limit for up to 5 more years.

It's as Easy as a Phone Call

How do I make a transfer of appreciated securities? The easiest way is to have your broker telephone the SPCA of Texas and speak with the Comptroller about the transfer of securities from your account to that of the SPCA of Texas by written or telephone authorization. Your gift is effective immediately upon transfer at the fair market value of that date.

You may also deposit securities with your broker or your bank into an account of the SPCA of Texas. Whatever option you choose, the SPCA of Texas should be advised that the securities are being transferred and instructions are awaited.

If you make an estate gift to the SPCA that will guarantee life care for your pet survivor, you may elect to do so with a unitrust or an annuity. In either case it would be wise to consider funding the gift with appreciated securities or real estate to obtain the greatest benefits for yourself and your pet.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Charitable Remainder Trusts

The charitable remainder trust is a tax-wise way to increase your current income, while you provide a generous gift for the future welfare of innocent animals.

The trust works quite simply:

1. You transfer money, stock, or other property to a trust.
2. The trustee then pays you and/or your spouse income for life, or you could designate other individuals as the lifetime beneficiaries of the trust, or set up the trust for a certain number of years.
3. After the lifetime income payments have been made, the trustee transfers whatever amount is left in the fund to the SPCA of Texas for the particular purpose you designated when you created the trust.

Often, the charitable remainder trust is created to provide additional income for the donor and/or the donor's spouse, for life. The lifetime payments will depend on which kind of charitable remainder trust the donor chooses. If it is an annuity trust, the beneficiary receives a specific sum of money each year. If it is a unitrust, the beneficiary receives a percentage of the total value of the assets in the trust each year.

The form of the trust depends upon several factors. It may require consultation with a professional who is familiar with taxes, investments and estate planning.

In addition to the lifetime of income, both the annuity trust and the unitrust offer a number of benefits:

1. The donor receives a substantial federal income tax deduction upon the creation of the trust.
2. No capital gains tax liability is incurred upon the transfer of appreciated property to fund the trust.
3. The creation of the trust reduces the property which must be administered in the donor's estate, and results in favorable estate tax treatment.

More and more donors are considering the advantages of charitable remainder trusts. Not only because of the tax advantages, but because it allows you to give a generous gift and receive a lifetime income at the same time.

We will be happy to work with your advisor to create a trust or an endowed fund for your specific interests.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Gifts Providing Lifelong Income

YES, I am interested in receiving further information, with *No Obligation* on my part, about a gift to the SPCA of Texas that provides me with a secure, lifelong income payment. Please mail a confidential gift analysis.

1. I want the lifelong income paid:

To Me

Birthdate(s)

To me and my spouse

To another person
(such as parent, child)

2. Have the income paid:

Annually Semi-annually

Monthly Quarterly

3. This gift would be made using:

Cash or check _____

Stocks (Cost basis: \$ _____)

Other (personal or real property): _____

4. For the gift analysis use an amount of \$ _____

Name _____ Phone _____

Address _____

City _____ State _____ Zip _____

Email Address _____

MAIL TO: SPCA of Texas

Planned Giving Manager

362 South Industrial Boulevard

Dallas, TX 75207

FAX (214) 651-9244 ■ Email: plannedgift@spca.org

The Magic Gift

Charitable Gift Annuity...

...a Gift that gives back

A Charitable Gift That Returns Income to You

A gift annuity is a simple combination of two concepts:

- A charitable gift
- A guaranteed income for life (Annuity).

You make a gift of cash, property or stock to the SPCA of Texas, a qualified charitable organization, receiving in return a guarantee of lifetime income.

The Magic Gift annuity brings you happy returns for the rest of your life while offering you a method of assisting the SPCA of Texas in its programs for the welfare of innocent animals.

The Exchange of Benefits for You

- You make your gift to the SPCA of Texas and receive cash income for life, part of which is tax-free.
- Your charitable gift entitles you to an immediate charitable income tax deduction.
- You may avoid some capital gains taxes if your gift is made with appreciated property.
- Your gift entitles you to a federal estate tax deduction and avoids probate.

Gift annuity rates are determined by the age of the recipient and the date that payments begin. It is set at the time of the gift and it never varies. You may postpone your annuity payments to some future time such as retirement or for a child's college education.

You no longer need to worry about your investment because the annuity payments are fully guaranteed. You cannot outlive the payments and changes in the economy do not affect the amount you will receive.

Gift annuities are remarkably flexible and can be funded with cash or securities. You can arrange your own schedule of payments annually, quarterly or monthly. You can begin the payments immediately or defer them to a later year. You can arrange the annuity during your lifetime or by will. You can name yourself or someone else as income beneficiary. You can even name two beneficiaries if you like.

In addition to helping with the important work of the SPCA of Texas, your gift can provide benefits to a friend or family member whom you name to receive a guaranteed income for life.

You may also increase your own income as interest rates for charitable gift annuities are higher than those available from certificates of deposit and passbook savings.

The Exchange of Benefits for the SPCA of Texas

The SPCA of Texas becomes owner of your gift principle in return for its promise to pay you or your beneficiary a lifetime guaranteed rate of income. This promise is a contract backed by the assets of the organization.

The SPCA receives financial support for its programs of animal welfare now and into the future.

We think there is something truly magic in an arrangement that can do all these things. We hope that you will agree and will consider a Magic Gift annuity as mutually beneficial exchange with the SPCA of Texas.



Real Estate Gift Opportunities

Why would anyone give real estate rather than simply write a check? One answer is that our nation's tax laws offer special incentives for gifts of non-cash property, especially if it has increased in value since it was acquired.

A second reason is that a non-cash gift of appreciated property is much more significant than the check that most of us can write to our favorite charity. It is a gift of endowment to provide continued funding or to strengthen programs of the SPCA of Texas.

Outright Gift

A personal residence, commercial property, a farm, unimproved land, condominium or rental property may each be given to the SPCA of Texas, a non-profit organization, and its full fair market value can be deducted for income tax purposes.

Animal Sanctuary

Beyond the tax advantages of your gift of real estate, you may be able to provide sanctuary for large animals that have been abused. The SPCA of Texas needs farm or ranch property suitably located throughout the state for the care of horses and farm animals that have been starved and denied proper care.

The SPCA of Texas also needs property that is suitable for retirement homes for older animals of all kinds and for companion animals who have outlived their human family.

You may be able to do much more for animals by donating real estate than you ever could otherwise. Your gift may be made in the present or in the future and may even provide income for you and your spouse.

Retained Life Estate

While some people are in a position to donate real estate outright to the SPCA of Texas, others may need to continue to live there or to earn income from it. You can donate your residence, a vacation or second home, or a farm to the SPCA and receive an immediate charitable tax deduction for the remainder value of the property (what IRS estimates as the SPCA's future right in the property) and retain the right to reside in, use or derive earnings from the property for life.

By executing a deed with *Retained Life Estate* you may also avoid capital gains taxes on the sale of income-producing acreage on your farm. Your estate tax liability is reduced and your surviving spouse will not have to sell the farm to pay estate taxes.

This type of gift may be attractive to you if you are considering leaving your property to the SPCA of Texas through your Will, but would like to transfer the gift now to receive the income tax advantages and increase your cash flow.

Lifetime Income

Real estate can be a good asset with which to fund a lifetime income agreement. Appreciated property such as real estate or securities may be placed in a unitrust designating the SPCA of Texas as the beneficiary. The trust may sell and reinvest the property, avoiding capital gains taxes, and pay a specified income to you for life. You receive an immediate charitable tax deduction upon donating assets to the trust, avoid capital gains and remove the property from your estate, thus reducing estate taxes.

You and your spouse or other designated beneficiary will receive a fixed percentage of at least 5% of the net fair market value of the contributed assets, as annual income for life. Upon termination of the trust, the remainder principal belongs to the SPCA of Texas.

These gift plans may make it possible for you to do more for animal protection programs than you could by donating cash. You may experience the satisfaction of making a substantial gift during your lifetime and beyond.

How to Figure Your Tax Benefits

When you make an outright gift of real property, you obtain an income tax charitable deduction equal to the property's full fair market value (if held more than one year) instead of the lower cost basis.

This deduction lets you reduce the cost of making the gift and frees cash that otherwise would have been used to pay for taxes, insurance and upkeep. Also, you avoid tax on the property's appreciation, the transfer isn't subject to the gift tax, and the gift reduces your taxable estate.




Your deduction for a gift of appreciated real estate in any year generally is limited to 30% of your adjusted gross income, with a five year carry-over of the unused deduction.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

The Charitable Use of Life Insurance

An Ideal Gift Medium

Because there are a number of ways to donate life insurance, people do so for a variety of purposes. In general, the main reasons are:

-  To create a substantial gift;
-  To avoid paying income taxes on the built-up value;
-  To find a new use for a policy that no longer serves its original purpose.

Life Insurance as a Funding Agent

When most people think about a gift to a charity, they picture themselves sitting down to write a check or reaching into their pocketbook for a few dollars. They don't see themselves going to a file drawer or safe deposit box and examining their life insurance policies.

Yet life insurance is one of the most viable assets with which to fund a charitable gift. It can be an "immediate" gift, turned into cash by the charity for current programs. It can be a "planned" or "deferred" gift, kept in force by the charity and at death the proceeds are used for endowment purposes.

Life insurance policies are substantial assets, and they have become an increasingly popular form of gift among those seeking to make a meaningful difference.

You can donate most kinds of policies, whether paid-up, partially paid-up, or newly purchased specifically for the purpose of making a charitable donation.

Many people donate policies which, while still valuable, no longer fill the primary purpose of protecting their families.

How Charitable Life Insurance Works

There are two ways to do this. You may make the SPCA of Texas the owner of the policy. This allows you an immediate tax deduction. If the policy is fully paid up, your deduction is equal to the replacement value of the policy, or its cost basis. If premiums remain to be paid, the deduction is approximately equal to the cash surrender value. You may continue to pay the premiums directly to the insurance company or you may contribute the premium to the SPCA of Texas who would send it to the insurance company. In either case, the insured receives a charitable deduction for the gift premium.

When you name the SPCA of Texas as the beneficiary of your policy, instead of as owner, it will not entitle you to any immediate tax savings but will qualify later as an estate tax charitable deduction.

By naming the SPCA of Texas as the owner and beneficiary of a new policy, you can make a larger deferred gift with a much smaller investment and receive a full charitable tax donation immediately.

Asset Replacement

A donor who wishes to make a gift to natural heirs and to the SPCA may coordinate a charitable remainder trust with a life insurance policy.

Here's how it works. Mr. and Mrs. Donor fund a Charitable Remainder Unitrust with growth stock, naming themselves as beneficiaries for their lifetime and the SPCA of Texas as the charitable beneficiary. They use the tax savings generated by the gift as a down payment on a joint-life insurance policy giving policy ownership to their children. They use the increased income from the unitrust to pay the premiums until the dividends of the policy are sufficient to take over the premium payments.

In essence, they have replaced the value of their stock with life insurance, taken it out of their estate so as to avoid estate tax, and made a significant gift to the SPCA of Texas.

Memorial Gifts

Others may be encouraged to make charitable life insurance donations in honor or in memory of a loved one. Since this deferred life insurance gift will be large in comparison to the premiums (donations) made, it becomes an attractive and motivating alternative to outright gifts of cash.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

One Paragraph in Your Will

What is a Will?

Your last Will and Testament is a legal document that expresses your will or intent for the distribution of your estate, your property and assets, after your death.

Your Will is Power to thousands of unwanted or abused animals and the SPCA of Texas knows how to use that power.

What is a Bequest?

A bequest is simply a gift made through a will. A bequest is a vital and continuing resource that strengthens the SPCA of Texas ability to provide refuge for innocent animals until they find new families and adoptive homes.

Modest bequests are valued and welcomed as immediate support for current programs of the SPCA of Texas Animal Care Centers.

Larger bequests establish or contribute to endowments which will last indefinitely, memorializing their donors in a lasting expression of their values and their lives. Endowments assure that the programs and services of the SPCA of Texas will continue to be provided far into the future, even when you are no longer here.

Bequests can take many forms. One may bequeath a specific amount of money or property; a specified percentage of the estate; or all or part of the residue of the estate - the assets remaining after debts and specific bequests have been satisfied.

Additionally, one may designate the purpose for which the gift is intended, such as to establish a named endowment for the Animal Care Centers or the neutering of animals, or even an endowed chair for a professional veterinarian or Rescue & Investigation Officer.

How to Make a Gift

Making a gift to the SPCA of Texas, whether during your lifetime or through your Will, is one of the most gratifying acts a person can perform. You know that your gift will go to support an organization whose concerns and ideals you share.

Your bequest helps to assure a sound future for the SPCA of Texas. The language necessary to accomplish your wishes is highly technical and should be prepared by your attorney.

Your gift can consist of almost anything - money, bank accounts, securities, antiques, works of art, or real estate.

Gifts in a Will may be made as a:

- Bequest of a specific dollar amount;
- Bequest of a percentage of your estate;
- Bequest of residue of your estate;
- Combination of the above;
- Final Contingency Beneficiary;
- Bequest to a Charitable Remainder Trust to bypass estate taxes and provide management of assets for a survivor.
- Bequest to a Charitable Lead Trust to eliminate estate taxes and increase the provision for heirs.
- A Codicil to modify an existing Will.

Your Will is one of the most important documents you will ever sign. It provides for the disposition of all of the property accumulated during your lifetime. It contributes to the financial security of your beneficiaries. It benefits causes you believe important and memorializes your own existence.

In the absence of a Will, the state will distribute your property as directed by certain inflexible and impersonal laws which might violate your very wish.

It is the failure to act that is the major impediment to achieving a person's lifetime financial objectives.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting of amending any instrument.*

Sample Bequest Provision

After having provided for loved ones, you may wish to consider a charitable bequest to the SPCA of Texas. The provisions in your Will for a gift will depend upon the type of gift and your own circumstances. The wording in these sample provisions may prove helpful to your attorney.

Specific Bequest

“I hereby give and bequeath to the SPCA of Texas, a non-profit Texas corporation whose principle office is located at 362 South Industrial Boulevard, Dallas, Texas 75207, Tax I.D. #1-75-1216660-8, the sum of \$_____ to be used for its general purposes.”

- For a gift other than cash simply describe the assets.
- For a gift to be used for a specific purpose, merely delete “its general purposes” and specify the purpose you intend.

Residuary Bequest

“I hereby give, devise and bequeath to the SPCA of Texas, a non-profit Texas corporation whose principle office located at 362 South Industrial Boulevard, Dallas, Texas 75207, Tax I.D. #1-75-1216660-8, all the rest, residue and remainder of my estate, both real and personal, after providing for the specific provisions of this Will to be used for its general purposes.”

- For a gift of less than 100% of the rest, residue and remainder of the estate, merely delete “all” and state the fraction.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Pet Survivor Life Care

Sample Wording for Will Adoption

In the event that my beloved spouse,....., does not survive me, I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises), wherever situated and whether acquired before or after the execution of this Will, absolutely in fee simple to the SPCA of Texas, 362 South Industrial Boulevard, Dallas, Texas, with the following stipulations:

1. That the SPCA shall take possession of and care for all pets in my home or possession at the time of my death, ensuring that any such pets shall live a full and normal life;
2. That adoptive homes are found for my pets, and they shall not be permanently caged.
3. That each animal should receive humane care and treatment, including preventative and all other appropriate veterinary care as needed;
4. That the SPCA warrant that none of my animals are ever used for medical research or experimentation, either pre- or post-mortem under any circumstances;
5. That after placement, SPCA personnel make follow-up visits to assure that my animals are receiving proper care in their new homes;
6. That if health problems make it impossible to find a loving, caring home for any of my animals, the animal may, at the discretion of the SPCA be euthanized by the most humane method available to the veterinarian.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Pet Survivor Life Care

Sample Wording for Will Lifecare Cottage

In the event that (a) my Spouse, _____ does not survive me and (b) there are any pets in my home, in my possession or under my control at the time of my death, I give the sum of Twenty-Five Thousand Dollars (\$25,000) as an endowment gift to the SPCA of Texas, 362 South Industrial Boulevard, Dallas, Texas, with the following stipulations:

1. That the endowment be named the “ _____
FUND FOR THE LIFE CARE OF COMPANION ANIMALS”
(the “endowment”);
2. That the SPCA of Texas shall take possession of and care for such pets in my home, in my possession or under my control at the time of my death, ensuring that any such pets shall live a full and normal life;
3. That during the lifetime of any such pets, the income from the Endowment shall be used for their care in an SPCA pet lifecare cottage, as represented in the Brochure entitled Estate Planning for Pets, published by the SPCA of Texas;
4. That my pet shall receive humane care and treatment, including preventative and all other appropriate veterinary care as needed;
5. That the SPCA of Texas warrant that none of my animals shall ever be used for medical research or experimentation, either pre-or postmortem under any circumstances;
6. That if health problems, as certified by a qualified veterinarian, make it impossible for any such pet to live in a comfortable, humane manner, such animal may, at the discretion of the SPCA of Texas be euthanized by the most humane method available to the veterinarian.
7. After the death of all such pets, the income from the Endowment shall be used for _____ by the SPCA of Texas.

*Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice.
Counsel should be contacted prior to drafting or amending any instrument.*

Sample Wording for Family Trust

Adoption or Lifecare Cottage

Provisions for Beneficiaries. At the death of the Surviving Settlor (the “Division Date”).

A. Cash Gifts.

1. SPCA of Texas. The Trustee shall distribute \$_____ as an endowment gift to the SPCA OF TEXAS, 362 South Industrial Boulevard, Dallas, Texas (“SPCA”), with the following stipulations:
 - a. That the SPCA shall take possession of and care for all pets (herein so called) in the home or possession of the Surviving Settlor at the time of death, ensuring that any such Pets shall live a full and normal life.
 - b. That each Pet shall be placed in a loving, caring home. That after placement, SPCA personnel make follow-up visits to assure that the pets are receiving proper care in their new homes.
 - c. That if age or other problems make it impossible to find a loving, caring home for any of the Pets, then such Pets shall be placed in a SPCA pet retirement cottage, as represented in the brochure entitled Estate Planning for Pets, published by the SPCA of Texas, and the income from the Endowment be used as needed to provide for such care.
 - d. That the endowment be named the “Jane & John Doe Fund for the Care of Animals”. Income from the Endowment not required for the maintenance of surviving Pets shall be used for Rescue and Investigations, Pet Survivor Life Care, and Educational Service programs of the SPCA of Texas at the discretion of the Board.

Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice. Counsel should be contacted prior to drafting or amending any instrument.

How do I Change my Existing Will?

A Will is not designed to be a permanent fixture in your document drawer. It is to handle the “here and now” and it may be modified as circumstances change.

Amendments or modifications to a Will can be made by use of a codicil. Its purpose is to change, enlarge or clarify the terms of an existing Will. The codicil is dependent for its legal force upon the Will which it supplements. It can let part of the Will stand and modify other parts. Because it is an amendment to a Will, it must be executed with the same formality as an original Will, meaning that the testator must sign it in the presence of two or more witnesses and have it notarized, or attested.

However, in Texas a **Holographic** codicil can be used to modify a written attested Will. See Cravens v. Click 524 SW2nd 425 (Ft. Worth, 1975).

The Holographic codicil must be on a blank sheet of paper and written **entirely** in your own handwriting. It does not need to be witnessed nor attested to at the present time, but will require that two persons appear in court to verify your handwriting when the Will is probated.

You always have the choice of writing a new Will and destroying the old one. Two or more codicils may add ambiguity rather than clarification to your original Will. Rewriting the entire Will eliminates any confusion.

Sample Wording Useable for Holographic Codicil to Will:

Note: The Holographic codicil must be on a blank sheet of paper and written entirely in your own handwriting.

I, _____, execute this holographic codicil to my last Will and Testament dated _____. I direct my executor/executrix to pay \$_____ in cash, out of my estate to the SPCA of Texas, 362 South Industrial Boulevard, Dallas, Texas 75207, to honor the agreement I made during my lifetime.

In all other respects I ratify and affirm the directions set out in my last Will and Testament to which this codicil is attached.

Executed this _____ day of _____, 200__

Signature_____

Witness_____

Mail a copy of codicil to:



Planned Giving Manager
SPCA of Texas
362 South Industrial Boulevard
Dallas, Texas 75207
email: plannedgift@spca.org

Neither the SPCA of Texas nor its employees may give legal, tax or accounting advice. Counsel should be contacted prior to drafting or amending any instrument.



Heritage Council

Insuring a Humane Future for Innocent Animals: Making a Difference

The *Heritage Council* was formed in May, 1995 as a means of recognizing those who have named the SPCA of Texas as a beneficiary in their Will, life insurance policy, charitable trust or other financial plan. Membership is automatic for those who have made a commitment to help assure a humane future for innocent animals.

You don't have to move mountains to make a difference on earth. By leaving even the smallest legacy to the SPCA of Texas in your Will, you can leave a loving and lasting impression on the lives of abused and abandoned animals.

Individuals who have chosen to support the work of the SPCA of Texas beyond their lifetimes by arranging gifts through their financial and estate plans are recognized by membership in the *Heritage Council*.

They Have Qualified by Taking One or More of the Following Actions:

- Naming the SPCA of Texas as a beneficiary in a Will
- Naming the SPCA of Texas in a life insurance policy
- Including the SPCA of Texas in a charitable trust
- Including the SPCA of Texas in another charitable planned giving agreement

Members Enjoy the Following:

- The *Heritage Council Certificate*: A personalized certificate to honor each member of the Council
- Invitation to an annual recognition meeting of members
- Quarterly mailings of the SPCA of Texas Heritage Council newsletter, *Animal Heritage*
- The satisfaction of truly *Making a Difference*

Please bring or mail your completed enrollment form to the office of Planned Giving, SPCA of Texas
362 South Industrial Boulevard,
Dallas, Texas 75207
Phone: (214) 651-9611, Extension 110, Fax: (214) 651-9244

Checklist of Actions to be Taken to Qualify as a Member of the Heritage Council

- | | |
|--|---|
| <input type="checkbox"/> I have named the SPCA of Texas in my Will. | Name (First-Initial-Last)_____ |
| <input type="checkbox"/> I have named the SPCA of Texas as a beneficiary or owner of my life insurance policy. | Address (residence preferred)_____ |
| | City_____State_____Zip_____ |
| <input type="checkbox"/> I have named the SPCA of Texas as a beneficiary of a charitable trust. | Residence phone_____Business phone_____ |
| | Email Address_____ |
| <input type="checkbox"/> I have included the SPCA of Texas in another planned giving instrument. | Date of Birth: Month/Day/Year (optional)_____ |
| <input type="checkbox"/> I have enclosed a copy of my Will or gift. | My lawyer/estate counselor's name_____ |
| | Address_____ |
| <input type="checkbox"/> I request anonymity. | City_____State_____Zip_____ |



Heritage Council
362 South Industrial Boulevard
Dallas, TX 75207

Please send me further *free* information on the following:

- | | |
|--|--|
| <input type="checkbox"/> Charitable Wills and Bequests | <input type="checkbox"/> A Guide to Planned Giving |
| <input type="checkbox"/> Charitable Gift Annuities | <input type="checkbox"/> Your Personal Estate Planning Record |
| <input type="checkbox"/> Charitable Gifts of Appreciated Securities | <input type="checkbox"/> The Magic Gift |
| <input type="checkbox"/> Charitable Remainder Trusts | <input type="checkbox"/> Use Your Will Power |
| <input type="checkbox"/> The Charitable Use of Life Insurance | <input type="checkbox"/> Cost-Effective Methods of Making Charitable Gifts |
| <input type="checkbox"/> Charitable Deferred Gifts | <input type="checkbox"/> How to Save On Taxes Through Your Estate Plan |
| <input type="checkbox"/> One Paragraph in Your Will | <input type="checkbox"/> Managing the Consequences of Your Capital Gains |
| <input type="checkbox"/> Pet Survivor Life Care Program | |
| <input type="checkbox"/> Your Will | |
|
 | |
| <input type="checkbox"/> I have not made a Will. Please send me more information on preparing a Will and including the SPCA of Texas in my Will. | |
| <input type="checkbox"/> I have remembered the SPCA of Texas in my Will or other estate plan. | |
| <input type="checkbox"/> Please contact me. I have additional questions. | |

Name _____

Address _____

City _____

State _____ Zip _____

Email Address _____

I may be reached at: _____

Our Philosophy





We believe that because animals are part of the environment, the relationship between people and animals is unique and special. Since humans have chosen to domesticate animals, we have a moral and legal responsibility to care for them and protect them.

Yet many people have failed in this responsibility. They have exploited and endangered wild animals. They have raised animals under inhumane conditions for human consumption. They have subjected work animals to harsh practices causing pain and stress, and they have used animals cruelly for “entertainment” and unnecessary experimentation. They have abandoned their companion animals, condemning them to suffering, starvation and disease. They have allowed thousands of unwanted puppies and kittens to be born each day, thus perpetuating the cycle of neglect and abuse.

To protect animals from this cruelty, our community needs the SPCA of Texas. We seek to uplift the community by encouraging the humane treatment of all animals. After all, a better world for the animals will be a better world for people too.

Our Mission

The SPCA of Texas is a private, nonprofit organization dedicated to the welfare of animals. Established in 1938, the SPCA of Texas has been a leader among humane societies in Texas for over 60 years. Our mission is:

-  To offer refuge, medical care, nourishment and an opportunity for a second chance for a life to unwanted animals in our community;
-  To foster a public sentiment of humanity and gentleness toward animals;
-  To protect animals from cruelty, neglect, carelessness and ignorance; and
-  To encourage and promote responsible pet ownership.

The SPCA of Texas is a private, non-profit organization helping the community and its animals since 1938.

SPCA of Texas Headquarters/Dallas
362 South Industrial Boulevard
Dallas, TX 75207
214.651.9611
FAX 214.651.9244
email: planned_gift@spca.org

SPCA of Texas/McKinney
8520 FM720
McKinney, TX 75069
972.562.7297
FAX 972.562.0018

SPCA of Texas/The Colony
4720 E. Lake Highlands
The Colony, TX 75056
972.625.5545
FAX 972.624.2238