

Our Mission

Happy Trails Farm Animal Sanctuary Inc. is a non-profit 501(c)(3) organization that rescues, rehabilitates, and provides an adoption program for abused, abandoned, and neglected farm animals such as horses, ponies, potbelly pigs, farm pigs, chickens, ducks, turkeys, sheep, goats, and cows. Happy Trails serves the entire state of Ohio and any other state requesting our help, and works in cooperation with county humane societies, animal protective leagues, and local and state law enforcement officers. Animals in our program must have been removed from a situation of abuse, neglect or abandonment by law officials, and cruelty charges must be filed against the person(s) responsible for the crime.



Happy Trails Farm Animal Sanctuary

PLANNED GIVING
Wills • Trusts • Estates



Leave a Legacy
of Compassion

Planned giving is a way to include Happy Trails Farm Animal Sanctuary in your overall estate and financial plan. Depending on your giving strategy, there could be immediate or future tax benefits for you.



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www.happytrailsfarm.org

Planned Giving Options

Gift of cash

Gifts of cash provide an income tax deduction for the year in which the gift was given.



Wills and bequests

Bequests can be made in a new will, or an existing will can be easily amended to include a bequest to Happy Trails. An unrestricted bequest is one that allows Happy Trails to direct your gift where it will have the greatest impact. A restricted bequest allows you to designate what you would like the gift to be used for.

Gifts of Stock

Gifts of stock can be made in two ways. You can call your financial advisor and transfer shares of stock directly from your account to Happy Trails, or you can give stock certificates. You will receive a tax deduction for the full amount of the current value of the gift on the day on which the gift was given, and if the stock has appreciated significantly, you will avoid paying the capital gains taxes due if you were to sell the stock.

Charitable Remainder Trust

A Charitable Remainder Trust (CRT) enables you to give a highly appreciated asset, such as stock or vacation home, to a trust for which Happy Trails is the beneficiary (or one of several beneficiaries). In the trust document, you

designate what income you want to receive from the trust. The CRT sells the gifted assets and reinvests the proceeds to provide you with income as stated in the trust document. You do not pay the capital gains tax on the sale of the appreciated asset, and you receive an immediate tax deduction for your gift to the trust. As a beneficiary of the CRT, Happy Trails receives the gift, or a portion of the gift, upon the death of

those indicated in the trust document.

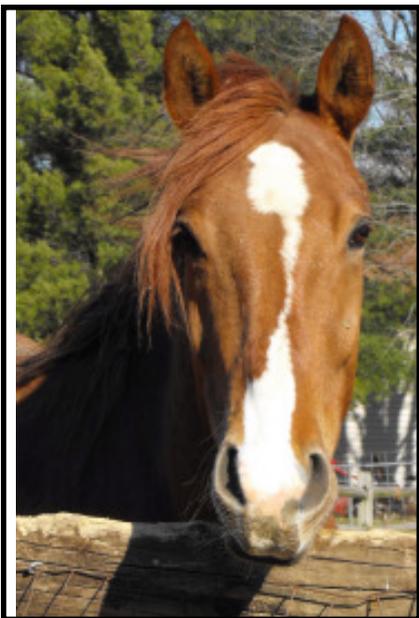
Charitable Lead Trust

A Charitable Lead Trust (CLT) also allows you to gift a highly appreciated asset, such as a stock or a vacation home, to a trust for which Happy Trails is the beneficiary, or one of the beneficiaries. With a CLT, however, the beneficiary first receives distributions for a number of years as stated in the trust agreement. At the end of the stated time period, the remainder of the trust is distributed to whoever is designated in the trust document. Because the ultimate recipients of the trust proceeds must wait a number of years before receiving the gift, the amount of the gift is calculated in a manner that could be extremely favorable to the donor. This strategy may be very effective in minimizing or eliminating the gift taxes that would be associated with an outright gift.

Life Insurance

If you would like to give an insurance policy directly to Happy Trails, and would like it to qualify as a gift with the IRS, you will need to make Happy Trails the owner and the beneficiary of the policy. If the policy is paid up, your charitable tax deduction is usually the cost basis or the replacement value of the policy, whichever is less.

If the policy is not paid up, the premiums that you continue to pay on the policy would also qualify for charitable deductions. This is an extremely effective way to leverage your gift to Happy Trails. Depending on your individual situation, incorporating an Irrevocable Life Insurance Trust (ILIT) into your plan may also be beneficial.



We are happy to discuss your charitable objectives with you. If you have questions, please contact Happy Trails at 330-296-5914.