

You can make a difference today, and tomorrow, to ensure that captive wildlife will always have PAWS.

PAWS' GUIDE TO ESTATES & PLANNED GIVING

*W*hether you're a longtime supporter of PAWS, or a new friend, we greatly appreciate your interest in our work and in our sanctuaries. The Performing Animal Welfare Society (PAWS) was founded in 1984 by Pat Derby and Ed Stewart. PAWS is a tax exempt 501(c)(3) charitable organization. Because of the support of friends like you, PAWS has evolved into an internationally-recognized animal welfare organization, leading the efforts for the protection of captive wildlife and exotic animals used in the exhibition, entertainment and sport industries.

PAWS currently operates three wildlife sanctuaries: our original sanctuary in Galt, California; the Amanda Blake Memorial Wildlife Refuge at Rancho Seco Park in Herald, California; and ARK 2000, 2,300 acres in San Andreas, California. ARK 2000 is the nation's first elephant sanctuary, and the only sanctuary designed to care for bull elephants.

Our sanctuaries provide 24-hour care, 7 days a week, 365 days a year, to an ever-increasing number of captive wild animals. Each animal in our care receives constant veterinary evaluations and care, specialized diets, and spacious, natural habitats.



ARK 2000 is a sanctuary that provides elephants, tigers, lions and bears with spacious natural habitats. Thanks to the pro bono design work of world-renowned architects Jones & Jones, ARK 2000 provides the most progressive habitats for PAWS' exotic residents with minimum negative impact on the natural contours of the land and a commitment to preserve and protect native wildlife.

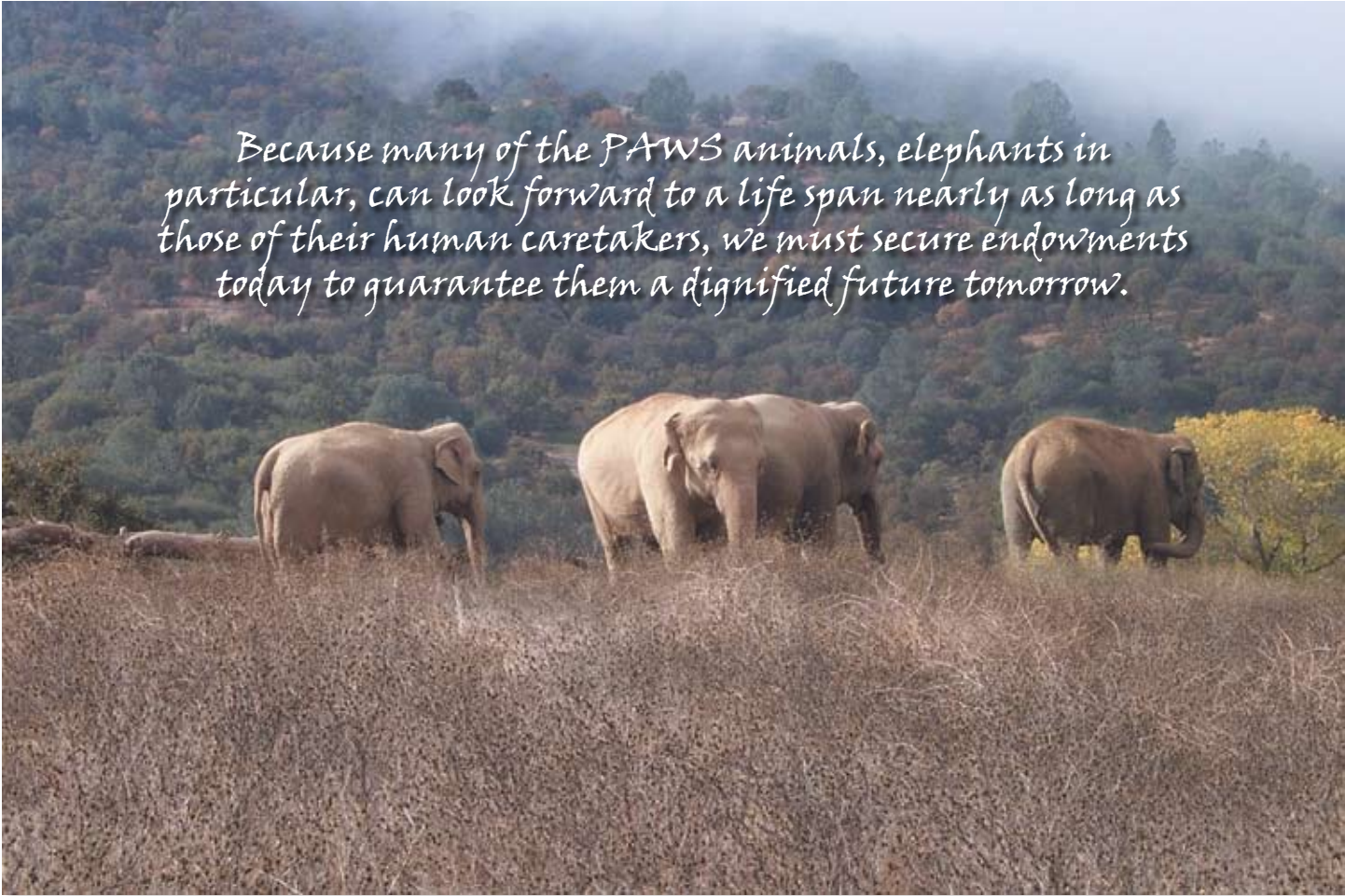
Because many of the PAWS animals, elephants in particular, can look forward to a life span nearly as long as those of their human caretakers, we must secure endowments today to guarantee them a dignified future tomorrow.

The animals PAWS shelters are representative of the thousands of captive wild animals who are used and abused by man and then often discarded. Unfortunately, there is an endless supply of abused and neglected captive wildlife. Too frequently, wild animals are

captured merely because of animal-human conflict due to encroaching development into habitat. As PAWS continues to develop ARK 2000 we will be able to rescue additional animals and make a difference in many more lives.

PAWS believes wild animals are best left in the wild, and we work with other organizations worldwide to protect shrinking habitat and help resolve animal-human conflicts — the only hope to prevent the extinction of so many of the world's creatures.

PAWS relies upon our partners and supporters to help us build and maintain proper facilities, provide veterinary care, ensure quality nutrition and maintain a qualified staff. PAWS receives no public funds so we must look to individuals such as yourself to support the animals and our programs today and to provide a legacy for their future.



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HOW YOU CAN LEAVE A LEGACY FOR THE ANIMALS AT PAWS'

PAWS' staff and volunteers are frequently asked how PAWS supporters can make a major gift during their life, or upon their death. Following are just a few ways in which you can leave a legacy for the animal residents at PAWS' sanctuaries. In many cases you may also enjoy significant tax benefits. Please consult your attorney, accountant or other appropriate tax professional to determine the best choice to accommodate your wishes and provide a practical gift for the animals. You can either designate your gift for a specific program or project or make a general contribution, which will be used to support all of PAWS' programs and services.

Outright Gifts

At any time during your life you can give cash, securities, real estate or personal property as an outright gift to PAWS. In the case of securities and real estate you can enjoy the tax benefit of avoiding capital gains taxes while taking the allowable charitable deduction.

Bequests

By remembering PAWS in your will you can feel confident in the future continuing care for the animals. *Your bequest can be in any form:* cash, real estate, securities or personal



property, and can be either a specific item or amount, a percentage of your estate, or the residuary of your estate.

Life Insurance Policies

This is a relatively simple and inexpensive way to leave a substantial gift to PAWS, regardless of your age. By naming PAWS as the beneficiary of your life insurance policy you can immediately enjoy a tax deduction equal to its present day cash/replacement value, knowing PAWS will receive the full policy amount upon your death.



Charitable Trusts, Annuities & Life Estates

The establishment of any trust, annuity or the transfer of interest in a life estate requires an attorney with expertise in the field.

CHARITABLE REMAINDER TRUST



This is the most commonly used trust. Under a charitable remainder trust you would transfer your interest in property to the trust which would pay you a variable income for the rest of your life, depending upon the value of the trust principle at any given time. Upon death, the trust assets become the property of PAWS. Almost any property from stocks to real estate to artwork can fund a charitable remainder trust. When the charitable remainder trust is established it locks in the value of the trust principle and provides an immediate tax deduction while avoiding capital gains taxes. Because of tax benefits this income is usually more than the donor would have received had the property been retained.



CHARITABLE REMAINDER ANNUITY TRUST

Here, unlike the charitable remainder trust, you would receive a fixed (rather than a variable) income for the rest of your life, based upon the trust's initial asset value. You

can also name another person or persons to receive the income. The trust's principle becomes the property of PAWS after the death of the last income beneficiary.

LIFE ESTATES

Life estates are an interest in real property for the life of the donor. By reserving a life estate for yourself, and transferring the remainder interest to PAWS, you retain your full rights to live on and use the property, or rent or sell those rights, as long as you live. You also receive an immediate income tax deduction for the value of the remainder interest. Upon your death the full property interest goes to PAWS.



GETTING PROFESSIONAL ADVICE

You will need to consult an estate planning attorney to:

- 1.** Help you write a Will that properly names your beneficiaries and conforms to legal requirements for wills. These requirements vary from state to state.
- 2.** Help you consider the comparative tax consequences of your planned giving options.
- 3.** Assist you in creating a trust or annuity, or to transfer title to a life estate interest in real estate.

PAWS will happily provide any financial or program information to you or to any professional you choose.

PAWS IS ACCOUNTABLE TO OUR CONTRIBUTORS

Upon your request, PAWS will keep you informed about how your gift is used to support the animals, or our programs, and we will provide you with PAWS' most recent audited financial statements.



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For more information regarding gifts/planned giving:

Call PAWS representative
Kim Gardner at (916) 488-3991,
or email kgardner@pawsweb.org.