VENTANA WILDLIFE SOCIETY

A Guide to Planned Giving

Create a lasting legacy for wildlife and future generations

Your values can live on. A planned gift to Ventana Wildlife Society can help return endangered wildlife to the wild, protect important habitat, and connect young people with nature for generations to come. Many planned gifts can be arranged today without affecting your current financial security.

This guide introduces several common ways to give. Some are as simple as naming VWS in a beneficiary form. Others involve trusts or appreciated property and require professional advice. The right choice depends on your goals, family circumstances, assets, and tax situation.

Simple to arrange A gift through a will, trust, or beneficiary designation can often be completed without transferring assets today.	**Flexible choices** You may support VWS generally or discuss a purpose that is especially meaningful to you.	**Enduring impact** Your generosity can strengthen conservation and outdoor education long into the future.

Choose the gift that fits your goals

Many donors begin with one of the first three choices below because they are straightforward, flexible, and generally do not require transferring assets during life.

Gift option	How it works	Potential advantages	Good fit when
Will or living trust	Name VWS for a dollar amount, percentage, residue, or contingent gift.	Revocable during life; no current transfer required.	You want a flexible legacy gift.
Retirement account	Name VWS as a full, partial, or contingent beneficiary on the plan form.	Simple to update; retirement assets may be especially tax-efficient for charity.	You want to preserve other assets for family.
Life insurance	Name VWS as beneficiary, or	Beneficiary	A policy is no

Gift option	How it works	Potential advantages	Good fit when
	discuss transferring ownership of an existing policy.	designation remains flexible if you retain ownership.	longer needed for its original purpose.
Bank or brokerage account	Use a payable-on-death or transfer-on-death designation where available.	Usually simple and revocable.	You prefer a beneficiary-form approach.
Appreciated securities	Transfer publicly traded securities directly to VWS during life or at death.	May offer charitable and capital-gains tax benefits, depending on circumstances.	You hold securities that have increased in value.
Charitable trust	Create an irrevocable trust that makes payments to charity or to individual beneficiaries.	May combine philanthropy with income or transfer-planning goals.	Your assets and goals justify legal and administrative costs.

Gifts through your will or living trust

A charitable bequest is one of the most accessible ways to create a legacy. You retain control of your assets during your lifetime and may revise your plans if your circumstances change.

- A percentage or residuary gift gives VWS a portion of what remains after other provisions are satisfied and can adjust naturally as the value of your estate changes.
- A specific gift identifies a dollar amount or particular asset.
- A contingent gift takes effect only if another beneficiary does not survive you or another stated condition occurs.
- A testamentary trust created under your estate plan can provide payments to family or others before the remaining assets pass to VWS, or can benefit VWS for a period before assets pass to other beneficiaries.

Sample bequest language

“I give ___ percent of the residue of my estate to Ventana Wildlife Society, a California nonprofit public benefit corporation, federal tax identification number 94-2795935, to be used for its general charitable purposes.”

Please ask your attorney to adapt this language to your estate plan and confirm VWS's legal name and charitable status when the document is signed. Your attorney can also determine whether a new document, amendment, codicil, or restatement is appropriate.

Beneficiary designations

Retirement plans, IRAs, life insurance policies, annuities, and some bank or brokerage accounts pass according to beneficiary forms rather than instructions in a will. You can generally name VWS for all or a percentage of an account and may be able to name VWS as a contingent beneficiary.

1. **Request the form.** Contact the plan administrator, insurer, bank, or brokerage firm or use its secure online beneficiary portal.
2. **Identify VWS.** Use the legal name Ventana Wildlife Society and federal tax identification number 94-2795935.
3. **Choose a share.** Specify the percentage or contingent interest you intend VWS to receive.
4. **Keep a copy.** Review the designation after major life events and confirm that it remains consistent with your overall estate plan.

Life insurance

You may name VWS as a beneficiary while retaining ownership of a policy. Because you retain the right to change the beneficiary, this generally does not produce a current charitable income-tax deduction. A charitable estate-tax deduction may be available when proceeds are paid to VWS, depending on the estate and applicable law.

You may also discuss transferring ownership of an existing policy to VWS. An irrevocable transfer may qualify for a current charitable deduction, but valuation depends on the policy and the circumstances. Outstanding loans, future premiums, policy basis, insurer strength, and VWS's right to retain or surrender the policy all require review before acceptance.

Additional cash gifts to VWS to support future premiums may qualify as charitable contributions in the year paid, subject to applicable limitations. VWS cannot guarantee that it will retain a donated policy or continue premium payments.

Gifts of appreciated assets

Publicly traded securities, real estate, and other appreciated property may offer useful charitable and capital-gains tax planning opportunities. A direct gift of appreciated securities may allow a donor who itemizes to claim a deduction based on fair market value, subject to applicable rules and limits, while avoiding recognition of capital gain on the charitable portion transferred.

Real estate, closely held interests, tangible personal property, and other noncash assets require advance review. Value, marketability, environmental conditions, carrying costs, debt, restrictions, and whether the property's use is related to VWS's mission can affect acceptance and the available deduction. Please contact VWS before initiating a transfer.

Qualified charitable distributions and donor advised funds

An eligible IRA owner may direct a qualified charitable distribution to VWS. A QCD is not a charitable deduction; when statutory requirements are met, the distributed amount may be excluded from federal taxable income and may count toward the owner's required minimum distribution. Annual limits and eligibility rules can change, so donors should consult their IRA custodian and tax advisor.

A donor-advised fund can recommend current grants to VWS. Donors may also be able to name successor charitable organizations for any remaining fund balance. Because the sponsoring organization controls the fund and its succession process, donors should follow its forms and policies.

Charitable remainder trusts

A charitable remainder trust is an irrevocable trust that can make payments to one or more individual beneficiaries for life or for a fixed term of up to 20 years, with the remainder ultimately passing to VWS or another qualified charity. A charitable remainder unitrust generally pays a fixed percentage of assets revalued annually; a charitable remainder annuity trust pays a fixed dollar amount based on the trust's initial value.

Important considerations

- Annual payments generally must be at least 5 percent and no more than 50 percent, and the actuarial charitable remainder generally must equal at least 10 percent of the property's initial value.
- The donor may qualify for a partial charitable deduction based on the present value of the charitable remainder, subject to applicable limits.
- A transfer of appreciated property can permit the trust to sell and reinvest without immediate capital-gains tax at the trust level, but taxable income and gains may be carried out through later payments to beneficiaries.
- Legal drafting, investment management, tax reporting, trustee selection, and ongoing administrative costs should be evaluated before proceeding.

VWS does not serve as trustee or provide legal, tax, or investment advice. The donor and professional advisors should select an appropriate independent trustee or administrator.

Charitable lead trusts

A charitable lead trust is generally an irrevocable arrangement that makes payments to VWS or another charity for a stated period. At the end of that period, the remaining assets pass to family members or other noncharitable beneficiaries. A properly structured trust may support transfer-

planning goals, but its results depend on the trust form, payment structure, applicable interest rates, asset performance, the donor's prior gifts, and federal and state law.

Because the potential tax outcome cannot be determined from a simple example, VWS does not provide projected tax savings or transfer-tax illustrations. Donors considering a lead trust should obtain an individualized analysis from qualified legal and tax advisors.

A legacy already at work

Howard and Elva Elliott believed that protecting wildlife meant investing in the future. Through a charitable remainder trust benefiting Ventana Wildlife Society, they created a legacy that continues to make a difference more than two decades later.

Their gift helped VWS purchase its headquarters and has supported the replacement of field vehicles used for condor monitoring, wildlife rescue, youth education, and habitat work. Their generosity demonstrates how thoughtful planning can strengthen the practical foundation of conservation for years to come.

Sal and Ada Lucido created another kind of enduring legacy. Their gifts helped establish and sustain the 80-acre Big Sur Condor Sanctuary. In 2025, they created the Rancho Dos Arroyos Facilities and Maintenance Endowment Fund to support the property's infrastructure, fire preparedness, water systems, roads, facilities, and programs in perpetuity.

Your Legacy Society

VWS gratefully recognizes people who have included the organization in their estate or financial plans. Informing us of your intention is entirely voluntary and does not create a binding commitment. It allows us to thank you, welcome you to the Legacy Society if you wish, understand the purpose you hope to advance, and maintain accurate contact information.

The amount of your gift does not need to be disclosed. If a gift is intended for a particular program or purpose, please discuss it with VWS before finalizing your documents so that the language is clear, workable, and durable if programs or circumstances change.

A simple next step

1. **Talk with your family and advisors.** Consider the people and causes you want your plan to protect.
2. **Choose an approach.** A beneficiary designation or percentage bequest is often a practical place to begin.
3. **Contact VWS.** We can provide organizational information, discuss charitable purpose, and help your advisors understand how VWS can receive the gift.
4. **Complete and retain the documents.** Keep copies with your estate-planning records and review them periodically.

Important information

This guide is provided for general educational purposes only and is not intended as legal, tax, accounting, investment, or financial advice. Tax consequences vary according to individual circumstances and applicable law. Ventana Wildlife Society does not draft estate-planning documents or provide professional advice. Please consult your attorney, tax advisor, financial advisor, and other appropriate professionals before completing a planned gift.

VWS reviews noncash and restricted gifts under its gift-acceptance practices and may decline a proposed gift. References to possible tax treatment are general federal concepts as of October 2026; federal and state laws, limits, interest rates, and administrative guidance may change.

Ventana Wildlife Society is a 501(c)(3) nonprofit organization. Federal Tax ID 94-2795935.