Ways to Help the Land of PureGold Foundation
Making Charitable Bequests through Your Will

Donors can continue their charitable legacies for years to come by including a gift in their wills to support a cause or organization that is important to them. This type of gift, known as a charitable bequest, is the most common form of planned giving, allowing donors to live on through the good work done by their gift, and providing important estate tax advantages. By making a bequest to the Land of PureGold Foundation, you are helping to support the following goals:

- To support and promote holistically healthy and responsible dog care and ownership as well as respectful and consistent training practices—the love shared between mankind and dogs so engendering a mutual strength and healing power.
- To develop creative media that embraces 'the bond' to raise monies for cancer treatment in working dogs (e.g., assistance, animal-assisted therapy, search and rescue, scent detection, and law enforcement).
- To develop creative media that embraces 'the bond' to raise monies for cancer research in comparative oncology, which is the study of cancers that occur similarly in both companion animals and humans.
- To support and disseminate information on canine cancers; and, to educate and promote interest in research on those cancers in companion animals that share a similarity to the cancers that afflict children.

How to Add a Charitable Bequest to a Will

Adding a charitable bequest to an existing will does not require rewriting your entire will. Charitable bequests may be added through an amendment to an existing will, known as a "codicil." Ways to make a bequest to the Land of PureGold Foundation, including the following: (1) You may choose to bequeath a specific amount of cash from your estate. (2) You can give a fixed percentage of your estate, for example 2%, 5%, 10%, etc. Some donors like this type of bequest because it enables them to give what they feel is an adequate portion of their estate and yet keep an appropriate balance with bequests to heirs and other loved ones. (3) Finally, you can choose to give the rest or residue (what’s remaining) of your estate after all other bequests have been satisfied.

Please note that bequests should name the Land of PureGold Foundation as the charitable beneficiary. The Land of PureGold Foundation is a designated recipient of gifts and is certified as a “qualified charitable organization” as described in IRC §501(c)(3) of the Internal Revenue Code. Therefore, gifts made through our foundation are eligible for deductions for federal income tax, gift tax and estate tax purposes.

The following charitable bequest wording samples are presented for information and illustration only. The Land of PureGold Foundation recommends that your Will be prepared by an attorney.

Specific Monetary Bequest

“I give, devise and bequeath to the Land of PureGold Foundation, a nonprofit corporation located in Owings Mills, Maryland (taxpayer identification number 27-0115406), the sum of $___________ , for the benefit of the Land of PureGold Foundation, to be used for the following purpose: ___________________________.”

Residuary Bequest

“I give, devise and bequeath to the Land of PureGold Foundation, a nonprofit corporation located in Owings Mills, Maryland (taxpayer identification number 27-0115406), all of the rest, residue, and remainder of my estate, of whatever kind and wherever situated, which I may own or have the right to dispose of at the time of my death, for the benefit of Land of PureGold Foundation, to be used for the following purpose: ___________________________.”
Percentage Bequest
“I give, devise and bequeath to the Land of PureGold Foundation, a nonprofit corporation located in Owings Mills, Maryland (taxpayer identification number 27-0115406), ______ percent of the rest, residue, and remainder of my estate, of whatever kind and wherever situated, which I may own or have the right to dispose of at the time of my death, for the benefit of Land of PureGold Foundation, to be used for the following purpose: ________________________________.”

Contingent Bequest
“In the event that any bequest or devise of any portion of my estate shall lapse or fail for any reason, I give, devise and bequeath that portion to the Land of PureGold Foundation, a nonprofit corporation located in Owings Mills, Maryland (taxpayer identification number 27-0115406), for the benefit of Land of PureGold Foundation to be used for the following purpose: ________________________________.” or

“I devise and bequeath (description of bequest) to (person’s name and relationship) if he/she survives me. If he/she does not survive me, I devise and bequeath this bequest to the Land of PureGold Foundation, a nonprofit corporation located in Owings Mills, Maryland (taxpayer identification number 27-0115406), for the benefit of Land of PureGold Foundation to be used for the following purpose: ________________________________.”

Designating Name of Fund
“The property comprising this gift may, for investment purposes, be merged with any of the general investment assets of the Land of PureGold Foundation, but the gift shall be entered in the foundation’s books and records as the __________________ [insert name which you would like for your gift fund] Fund and shall always be so designated.”

“I wish for distributions from the fund to be used in the following way [select from the options below]:
(a) Unrestricted for the greatest current needs as determined by the Board of Directors of the Land of PureGold Foundation.
(b) To provide support for research grants in comparative oncology.
(c) To provide support for the treatment costs of canine cancer in working dogs.
(d) Other purpose: ________________________________.”

Possible Language to include in your Will for every Charitable Bequest
One suggestion that some estate planners have for charitable gifts is to insert the following clause in every Will which contains a charitable bequest:

“I instruct that this/all charitable gifts shall be made, to the extent possible, from property that constitutes “income in respect of a decedent” as that term is defined in The Internal Revenue Code.”

In the absence of the above language, every gift is deemed to come from principal rather that income (i.e., IRA’s and other assets which are considered “income in respect of a decedent”) so that the estate cannot claim an offsetting charitable income tax deduction. If the above language is added to the Will, the estate has a good argument that it is entitled to both an estate tax charitable deduction and an income tax deduction on the estate tax return.

Tax Status and Identification Number
The Land of PureGold Foundation is a non-profit tax-exempt charitable organization as described in IRC §501(c)(3) of the Internal Revenue Code. Our tax identification number is: 27-0115405. Under section 2055, 2106 or 2522 of the Code, we are qualified to receive tax deductible bequests, devises, transfers or gifts.

NOTE: This information is not intended as legal, tax or investment advice. For such advice, please consult an attorney, tax professional or investment professional. State laws that govern wills and contracts may vary and are subject to change.