



In the Event of Accident, Disability or Death: Who Will Care for Your Dog?

If one day you were no longer able care for your dog, who would take your place? This might be a temporary situation or a permanent one. Regardless you need to have a plan in place so your pets will not go without care for even a single day. Below is a step-by-step guide to making the necessary arrangements.

Step One: Prepare a Pet Profile and Identify Temporary Caregivers

Every pet owner should carry a card in his/her wallet that lists pets, the address where they are located and contact information for temporary caregivers. Temporary caregivers are those who would be willing to give care your pets in the hours, days or weeks after an emergency which results in your unexpected absence. You should identify at least two temporary caregivers. A prototype for a wallet card can be downloaded from our website, www.adoptagoldentatlanta.com.

Provide these caregivers with keys to your home, feeding and care instructions for your pets, the location of your pet profile information, the name of your veterinarian and information about the long-term provisions you have made for your pet. Identify a date each year that is meaningful to you, such as your birthday, your pet's birthday or a holiday, when you will revisit your selection of caregivers. Emergency caregivers should also know how to contact each other.

Post removable "in case of emergency" notices on the outside of your main doors and windows specifying how many and what types of pets you have. These notices will alert emergency response personnel to the presence of pets.

On the inside of your front and back doors, place a removable notice that lists the emergency caregivers contact information. Also post brief information about location of pet food and basic supplies that can be used until the caregiver arrives. A sample of this notice can be downloaded from our website, www.adoptagoldenatlanta.com.

Prepare a pet profile for each animal that contains the name, date of birth, microchip or other identification number, veterinarian's name and number (including a back up veterinarian and an emergency veterinary clinic), medical history, any medical issues or medications, type and amount of

food and feeding schedule, commands, toys, location of collars and leashes, behavioral notes. Include contact information of key family members or friends in the event your emergency caregiver cannot be contacted or is unavailable. Identify the location of your important estate planning and financial documents, including powers of attorney, living trusts, wills and advance health care directives.

Let your temporary care givers know how to access funds if needed for the care of your pets. Consider keeping this information in a three-ring binder so it can be easily updated. Place it in a prominent location.

Sample pet profile forms that address many of the key points discussed the preceding paragraphs can be downloaded from our website, www.adoptagoldentatlanta.com.

Step Two – Prepare a Written Long-Term Plan for Your Pets

It is important to have a formal written plan detailing how you want your pets to be cared for in your absence. This plan should be included in your pet profile notebook and be formalized in a will, trust or other legal document. Legally pets are considered personal property and therefore, if they are not included in the estate planning process, they could be taken to a shelter or euthanized. Your estate plan should include, at a minimum, the following documents with mention of provisions for your pet in each: durable powers of attorney for financial matters, durable powers of attorney for health matters, last will and testament and trusts.

Permanent Caregivers

The first step in making any plan is to identify options for permanent caregivers for your pets. Consider friends and family members who know your animals and understand the responsibility of caring for them. You must also decide if your pets must stay together or could go to separate households. It is important to have alternate caregivers identified in case your first choice is unavailable.

If you have no one to designate as a caregiver, consider identifying an animal care panel, which might consist of your veterinarian, concerned friends or relatives, and a representative from an animal welfare group, such as Adopt a Golden Atlanta. This panel would have the responsibility of locating a suitable caregiver.

Another option is to ask a rescue organization, such as Adopt a Golden Atlanta, to find a new home for your pets. This should be discussed in advance with the organization and specific instructions written into your estate plan. The possible language for such an arrangement is attached in Exhibit A.

It is important to have someone designated to make funds available to provide for the care of your pets while permanent caregivers are being identified.

Powers of Attorney

Powers of attorney, which authorize someone else to conduct some or all of your affairs while you are alive, have become a standard planning device. Such documents can be written to take effect upon your

physical or mental incapacity. It is important to include pets in these powers of attorney to authorize payments for care, including food, veterinary care, grooming, exercise and socialization. These documents should also address where your pet is to be housed depending on whether you are at home and in the event you must be moved to a hospital or nursing facility. Consideration should also be given to pet visitation during your incapacity.

Powers of attorney should also give your designee the ability to make critical decisions about your pet's medical care. Sample language for a pet related power of attorney is attached in Exhibit B.

Wills

Although a will is a necessary part of any estate plan, it has drawbacks when it comes to providing for your pets. A will takes effect only upon your death and will not be probated and formally recognized by a court for days or even weeks later. Should a dispute arise, the final settlement of your property, including your pets, may be prolonged.

However, it remains important that your wishes for your pets be expressed in your will. This should include the identification of your pre-determined care givers as well as alternates. Your will should also provide detailed instructions about the standard of care you expect for your pet and the establishment of sufficient funds to provide for all pet care expenses. Your executor or other identified individual should be given flexibility to make alternate arrangements if your original instructions cannot be honored. Sample language for wills is included in Exhibit C.

Trusts

Unlike a will, a trust can provide for your pet immediately and can apply in the event of illness, incapacity or death. You determine when your trust becomes effective and specify a trustee to control distribution of the funds. Typically a trustee will hold property, usually cash, for the benefit of your pets. Payments to a designated caregiver will be made on a regular basis. The trust, depending on state law, will continue for the life of the pet or a specified number of years. Trusts are a more reliable vehicle for ensuring your wishes for your pets will be followed.

In addition to having trustees and caregivers identified, you will also need the following information when setting up a trust:

- A method of adequately identifying your pets, such as microchips, to prevent fraud.
- A detailed description of your pet's standard of living and care.
- A way for your trustee to regularly validate the care provided to your pets.
- A reasonable estimate of your pet's annual expenses.
- A bonus to be paid to your identified caregiver.
- A fee to be paid for the administration of the trust.
- A plan for the final disposition of your pet.
- A named beneficiary should there be funds remaining in the trust after the pet's death. These funds are often donated to an animal welfare organization.

Trusts can be funded in a number of ways, such as direct transfer of money or property, life insurance, funds from the property in your estate, annuities or similar retirement accounts. Sample language for setting up a trust for your pet's ongoing care is included in Exhibit D.

For more information about trusts that benefit pets, visit the following websites: www.GaPetTrust.com and www.petguardian.com.

As you make an estate plan that includes provisions for your pet, please seek the advice of a legal professional. Adopt a Golden Atlanta is not a law firm and is not providing legal advice. Please take the time to think about how to provide for your precious pets should illness, accident or death prevent you from being there for them for one day or for the balance of their lives.



Charitable Giving to Adopt a Golden Atlanta: Today, Tomorrow, Forever

We appreciate the ongoing, generous support of our donors. Toward that end, we wanted to give you an overview of options available for charitable giving to Adopt a Golden Atlanta that would benefit all of us now and in the future.

There are two large categories of gifts that can be made: Lifetime and testamentary. Lifetime gifts include contributions of cash, appreciated securities and property made directly to AGA by a donor in his lifetime. Lifetime gifts can also be made through the use of a trust, such as a charitable remainder trust, or through a donor-advised fund or a private foundation.

Testamentary gifts are made at the time of a person's death. These include bequests of personal property, including money and securities. Bequests are typically itemized in a will and can be conditional upon a certain action, such as Adopt a Golden Atlanta finding a suitable home for a donor's pets. Adopt a Golden Atlanta can be named as beneficiary of IRAs, brokerage and bank accounts, as well as trusts and annuities. Sample language for wills and trusts that benefits your pets and Adopt a Golden Atlanta can be found in Exhibits C and D.

Direct Giving

Making a gift directly to an IRS-approved charity such as Adopt a Golden Atlanta can be the quickest way to give. Giving directly to us, either by cash or by donations of appreciated securities is advisable if you want AGA to receive the full gift with the least possible delay. A gift of appreciated property is also an attractive alternative since AGA can sell the property without being subject to capital gains tax and you can take a full deduction for the gift. One option for cash contributions is a recurring donation at the any interval and value you wish. Recurring donations can be set up on our website.

Another method of direct giving is a grant from donor-advised funds, which have steadily grown in popularity in recent years. These accounts are offered by a number of national financial services companies, such as Fidelity Investments and Vanguard, as well as community foundations and educational institutions. Donor-advised funds provide contributors with the immediate tax benefits of

an irrevocable direct gift, while also affording them as an investor more time to grow the value of their funds.

Charitable Remainder Trusts

Charitable remainder trusts are the most popular trust vehicles for giving to a specific cause. They allow you to receive current income for your lifetime or a determined number of years, while also designating Adopt a Golden as a recipient of the trust's assets at the conclusion of the trust's lifetime.

In exchange for making irrevocable donations to the trust, you receive partial, immediate tax deductions, but can still earn taxable income from the donated assets. Typically, a minimum contribution of \$100,000 is required to generate an income stream and tax deduction large enough to justify the cost of creating and maintaining a charitable remainder trust.

Private Foundations

Some individuals and corporations choose to establish and administer private foundations. There are more than 70,000 of these philanthropic organizations in the United States. Private foundations offer donors maximum control over grants and investments plus allow them to build a legacy of giving. Adopt a Golden Atlanta fortunately enjoys the support of several such foundations whose investments in animal welfare have made a huge impact.

Adopt a Golden Atlanta is not a financial advisor and does not offer any financial or tax planning advice. We encourage you to consult with a professional when considering your charitable giving options.

An excellent reference book on this topic is *All my Children Wear Fur Coats –How to Leave a Legacy for Your Pet* by Peggy R. Hoyt, JD, MBA