

Cry of the Wild



Winter 2004, Volume 56

Newsletter of Wildlife Forever

Sportsmen's Challenge Grants Update

In June, Wildlife Forever announced the creation of the Sportsmen's Challenge Fund, a new pool of conservation funding for projects in local communities. Since then, a considerable number of applications have been received and five challenge grants (as of December 1st) have been completed.

The Split Rock Wildway Project will protect habitat from the Adirondack State Park's Champlain Valley to the High Peaks in **New York**. Wildlife Forever was proud to partner with the Sweet Water Trust in providing \$7,500 for the project. The Split Rock Wildway provides habitat and movement corridors for a diversity of species. Habitat fragmentation and loss are top reasons for the decline of various species, and this project will connect essential habitats between mountains and valleys in the Adirondacks. Over 350 acres within the wildway are involved. Species to benefit are black bear, beaver, otter, fox, fisher, and bobcat.

The Brown Bear Use of O'Malley River Project in Kodiak National Wildlife

Refuge on Kodiak Island, **Alaska**, is a partnership between Wildlife Forever and the Kodiak Brown Bear Trust. The grant is for research on brown bear activity in and around O'Malley River. The research will aid in the evaluation of bear-use and bear-human interactions and provide a foundation for development of brown bear management objectives in the Kodiak NWR. This research is essential to providing sporting and wildlife viewing opportunities for Refuge

visitors while also sustaining quality habitat for Kodiak's giant brown bears. The

Wynoochee River Drainage – Forage Enhancement Evaluation Project is underway in Grays Harbor County on the Olympic Peninsula in **Washington**. The grant will help determine the benefits of enhanced forage habitat on Roosevelt elk productivity and survival, identify key habitat areas, and obtain current population information. Data collected in the project will provide biologists with the necessary information to make successful management decisions to reverse the population decline of elk on the Olympic Peninsula, and provide benefits to other species in the area, including black bear, black-tailed deer, coyote, cougar, and various songbirds.

The Wetlands for Wildlife on the Chesapeake Bay Project in **Maryland**

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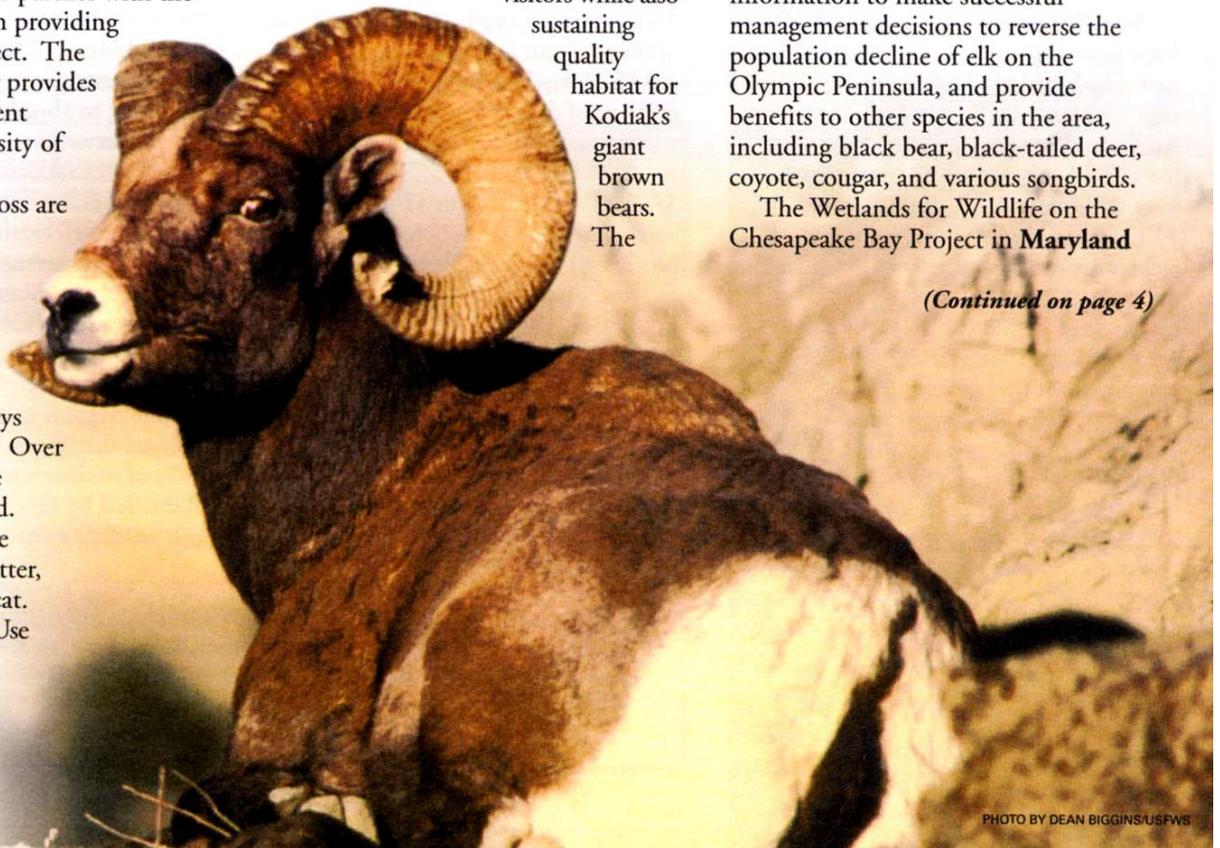


PHOTO BY DEAN BIGGINS/USFWS



From The Field

An Exciting New Year

The Sportsmen's Challenge Grant program was a great success last year and is being renewed for 2004. This program supports local sportsmen's clubs in financing conservation projects in their own "backyards". Be sure to

apply early as projects and grants are reviewed throughout the year. Later this year, Wildlife Forever will be introducing a new membership program for local sportsmen's clubs. This exciting program will provide local clubs with



preference in the awarding of Sportsmen's Challenge Grants and thank you gifts suitable for auctions or raffles. Details will follow in the Spring issue of Cry of the Wild. Wildlife Forever's new planned giving program debuts with this issue of Cry of the Wild. Charitable giving within the context of a financial plan can provide you with great tax benefits now and into the future.

Also, Wildlife Forever's Life Membership program has an exciting new thank you gift . . . a free lamb skin embroidered leather jacket. Additional benefits and opportunities for Life Members will be announced later this year.

There are also embroidered leather jackets available at substantial discounts for non-Life Members. The higher your membership level, the greater your deal. Review the thank you gift sheet that came in the envelope with your newsletter.

Those are just some of the exciting highlights for 2004. There will plenty more good news throughout the year.

Yours for wildlife . . . forever,

Douglas H. Grann
President & CEO

Capitol Hill Update

Wildlife Forever member donations fund most of our conservation work through direct habitat improvement projects and youth education. But your Wildlife Forever membership also gives you a voice in Washington, DC where tens of millions of dollars are at stake for conservation every year and where laws can help or hinder America's wildlife legacy. Here's a recap of Wildlife Forever 2003 efforts in our nation's capital:

- Taxes on firearm sales provide over \$250,000,000 to conservation a year through the Federal Aid in Wildlife Restoration Act. Wildlife Forever signed a support letter with the NRA to halt lawsuits against firearm manufacturers attempting to hold the industry liable for criminal acts of third parties. These irresponsible lawsuits threaten a crucial funding source for wildlife. **Good news: The "Protection of Lawful Commerce in Arms Act" passed the House and is ready for Senate action in 2004.**

- Wildlife Forever joined dozens of sportsmen's groups supporting the "Safe, Accountable, Flexible and Efficient Transportation Equity Act" (SAFETEA). The bill will earmark millions of dollars per year to improve access to hunting and fishing areas and reduce wildlife/vehicle accidents. SAFETEA will also put \$15 million per year to allow the U.S. Forest Service to provide adequate road culverts to insure fish and aquatic species passage.

Prediction: SAFETEA will pass next year as one of the major accomplishments of Congress.

- The defeat of the Energy Bill was a win for wildlife on public lands because the law would have elevated energy development to a "dominant use" over fish and wildlife, water, recreation, and



other multiple-use values. Wildlife Forever let Congress know fish and wildlife found on public land are extremely valuable. **Outcome:**

Congress will draft a new energy bill to achieve national security without degrading America's natural legacy.

- House Resolution 362 supported by a group letter signed by Wildlife Forever passed the House by unanimous consent after Labor Day. The resolution put Congress on record "Sportsmen have served a paramount role in our nation's conservation efforts and economy. This resolution supports the traditions and values of American sportsmen...and commemorates sporting's impact upon the American family, environmental stewardship, and local economies." **For the Record: Congress stands shoulder to shoulder with sportsmen for conservation.**

- As the National Wildlife Refuge System concludes its 100th anniversary centennial celebration, Wildlife Forever teamed with twenty other groups in the "Cooperative Alliance for Refuge Enhancement" (CARE) to report on the use of funds for refuge operations and maintenance. **Good News: the Refuge System initiated work on 99% of the operations projects, and 93% of maintenance projects identified by CARE to enhance fish and wildlife conservation.**

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E-mail us at info@wildlifeforever.org

Planned Giving Benefits Donors

Most Wildlife Forever members and donors are aware that their contributions to Wildlife Forever are tax deductible. The gifts you sent in 2003 can be used to reduce your taxable income and thereby help reduce the taxes you pay on April 15th.

What many may not know is that the IRS provides an array of opportunities to further reduce taxable income for many years to come and the benefits don't stop there. With the right plan, a donor can:

- Increase current income for the donor or others
- Reduce the donor's income tax
- Avoid capital gains tax
- Pass assets to family at a reduced tax cost
- Make significant donations to Wildlife Forever

These are the benefits of giving using a financial plan. Planned giving has something to offer every contributor and it's not as difficult as it may seem.

Simply put, planned gifts are usually created in the present but are not realized by Wildlife Forever until some point in the future. Even though Wildlife Forever doesn't receive any support until the future, the benefits for

the donor can be received today.

Planned gifts can be as simple as a bequest in a will or as complex as a charitable lead trust. Here are a few of the more popular types of planned gifts and the benefits you may receive.

Bequest—When a donor decides to leave assets to Wildlife Forever in their will, that person is making a bequest. The donor's estate will receive a charitable estate tax deduction upon the donor's death, when the gift is made to charity.

A bequest can be a fixed dollar amount, a percentage of the donor's estate or the estate residual. This is an especially attractive way to support a Wildlife Forever while minimizing estate taxes. A bequest can be as simple as adding a supplement or appendix to your will.

Life Insurance—Naming Wildlife Forever as the owner and beneficiary of a new or existing life insurance policy can be an especially attractive option with a policy that is no longer needed. If you still pay premiums on the policy, those premiums will become tax deductible.

Retirement Plan Assets—You may have accumulated significant assets in a retirement plan such as a 401(k), 403(b), IRA or other qualified retirement

program. These assets could be taxed between 50 and 80 percent when you die. To avoid this potential tax burden, an alternative is to leave some or all of these assets to Wildlife Forever. Changing the beneficiary designation of your retirement plan is simple and can be done at any time.

Charitable Gift Annuity—A gift annuity is a contract between Wildlife Forever and a donor. In return for a donation of cash or other assets, Wildlife Forever agrees to pay a fixed amount for life to the donor or to a friend or family member of the donor's choosing. The donor also can claim a charitable tax deduction. If a donor funds a gift annuity with long-term capital gain property, the donor will have to report only some of the gain, and may be able to report it in installments over many years.

Income from a gift annuity can be deferred for a period of years. Deferred gift annuities are often set up by younger donors to supplement retirement income.

Pooled Income Fund—The name describes this planned gift well—Wildlife Forever accepts gifts from many donors into a fund and distributes the income of the fund to each donor or recipient of the donor's choosing. Each income recipient receives income in proportion to his or her share of the fund. For making a gift to a pooled fund, a donor receives a charitable income tax deduction and will not have to pay capital gains tax if the gift is of appreciated property. When an income beneficiary dies, the charity receives the donor's portion of the fund.

Charitable Remainder Trust—This trust makes payments, either a fixed amount (annuity trust) or a percentage of trust principal (unitrust), to whomever the donor chooses to receive income. The donor may claim a charitable income tax deduction and may not have to pay any capital gains tax if the gift is of appreciated property. At the end of the trust term, the charity receives whatever amount is left in the trust.

Welcome Life Members

Each of these exceptional conservationists has made a special contribution to The Forever Fund, Wildlife Forever's endowment in which only the interest is spent.

Duane A. Sholly	CA
Ronald J. Vecchie	IL
Warren Loiler	MN
Kevin W. Shafer	CA
William N. F. Geiger	NY
Audrey N. Cone	WI
Philip A. Clemens	PA
Ralph W. Laubscher	PA
R. Lloyd Hepburn	MD
Russell C. Mincy	GA
Richard K. Connally	MD
Joseph W. Paris	NY
Lary J. Bechtel	CA

The result is a conservation gift which will go on forever. Thank you. If you would like details on becoming a Life Member, contact us at (763) 253-0222.

Pierre Le Blanc	NY
Anthony D. Genuardi	PA
Lori Waterhouse	CT
Don Ritzenthaler	PA
Thomas Colborn	MD
David Gaddie	MA
Don Hatcher	IN
John Eike	NM
Paul Beckman	TN
Thomas Stookey	IN
Richard Siegel	WA
Dale V. Schulz	MN
George Cattabiani, Jr.	NJ

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Sportsmen's Challenge Grants Update (Continued)

including black bear, black-tailed deer, coyote, cougar, and various songbirds.

The Wetlands for Wildlife on the Chesapeake Bay Project in **Maryland** will restore and create 150 acres of fall and wintering habitat for dabbling ducks and



PHOTO BY GARY ZAHN/USFWS

shorebirds and spring habitat for northward migrating ducks, provide 400 acres of warm season grass buffers for ground nesting birds, and improve water quality in the Chesapeake Bay by filtering pollutants entering the watershed. The wetland restoration project is the result of a \$5,000 Sportsmen's Challenge grant provided by Wildlife Forever in partnership with Mr. Ralph V. Partlow III. To obtain the project's objectives, Chesapeake Wildlife Heritage will work with private landowners to restore and create new non-tidal wetlands on working farmlands in the Chesapeake Bay watershed.

The Integrated Noxious Weed Management Project within the Frank Church – River of No Return Wilderness of **Idaho's** Nez Perce National Forest will benefit Rocky Mountain elk, bighorn sheep, moose, mule deer, and various other mammals and birds. The project will help to restore and maintain pristine native plant communities needed to support indigenous wildlife populations. Efforts will include the prevention of invasive species, detection and treatment of existing invasive weeds, and monitoring land plots to assess and refine current management strategies.

Planned Giving Benefits Donors (Continued)

Charitable remainder unitrusts provide some flexibility in the distribution of income, and thus can be helpful in retirement planning.

Charitable Lead Trust—This trust makes payments, either a fixed amount (annuity trust) or a percentage of trust principal (unitrust), to a charity during its term. At the end of the trust term, the principal can either go back to the donor (a grantor lead trust) or to heirs named by the donor (a non-grantor lead trust). The donor may claim a charitable income tax deduction for funding a grantor lead trust or a charitable gift tax deduction for funding a non-grantor lead trust. Since lead trusts are typically used to pass assets to heirs, non-grantor lead trusts are far more common than grantor lead trusts.

Retained Life Estate—A donor may make a gift of his personal residence or farm to charity and retain the right to live there for the remainder of his or her life. The donor receives an immediate income tax deduction for the gift. At the donor's death, the charity can use or sell the property.

Publicly Traded Securities—Gifts of appreciated securities held for at least 12 months - such as stocks, bonds or mutual funds - provide important tax advantages. Their full fair market value is deductible as a charitable contribution up to 30 percent of your adjusted gross income. As with gifts of cash, deduction amounts exceeding this limit may be carried forward for up to five additional years. The added benefit of giving appreciated securities is the avoidance of the capital gains tax on the appreciated portion of the gift.



Closely Held Stock—Stock in a privately owned business is often referred to as "closely held stock." Family members, management or the corporation itself usually owns this type of stock. Gifts of closely held stock offer the same tax benefits as publicly traded securities. Their full fair market value is deductible as a charitable contribution up to 30 percent of your adjusted gross income. As with gifts of cash, deduction amounts exceeding this limit may be carried forward for up to five additional years. The added benefit of giving appreciated securities is the avoidance of the capital gains tax on the appreciated portion of the gift.

Planned gifts should always be made after consultations with a financial advisor, lawyer or both.

Wildlife Forever has considerable more information available on our web site, including a planned giving calculator in which you can plug in your own financial information and discover the benefits you can expect. Simply visit www.wildlifeforever.org and click on planned giving. Free printed materials are also available upon request. Call Wildlife Forever at (763) 253-0222 or e-mail us at info@wildlifeforever.org.

Wildlife Forever Members Remember Loved Ones With Memorial Contributions

Charlotte Costello *In Honor Of: Costello Marriage (Steve & Erika)*
 Stephen & Jane Gillquist *In Honor Of: Costello Marriage (Steve & Erika)*
 Howard Sedan, PA *In Memory Of: Len Box*
 Betty D. Lewis, GA *In Memory Of: Mare Adams*
 Mr. Mrs. R. Larsen, PA *In Memory Of: Walter Baar III*
 Lorraine Eickmeter, FL *In Memory Of: Gerald Eickmeyer*