A PASSION FOR ANIMALS AND THEIR PLIGHT

Ralph Arbus was an environmentalist who combined his love for wildlife and passion for photography to raise awareness regarding the earth’s future and the impact of climate change.

His commitment to conserving wildlife also led him to make a gift in his will to RAN and other organizations important to him.

Born in 1920, Ralph grew up in New York City and earned a degree in Biology from City College of New York. After college, Ralph and a friend founded a successful company and patented a device used for counting moving automobiles.

Ralph was an active member of the Bronx Zoological Society and through this organization he took his first trip to Indonesia. He fell in love with the country and began studying the aborigines.

He spent time at Camp Leakey, an active research facility in Tanjung Puting National Park, where he learned of the plight of the orangutans due to the impact of deforestation.

He embarked on many subsequent expeditions, traveling well into his late eighties. On each trip, Ralph documented his adventures through a camera lens, creating videos and still-life photography of his journey. He often shared these photos and videos on his own website, Facebook and YouTube.

Ralph Arbus left us in October of 2017. RAN is thankful to this extraordinary man who had a passion for wildlife and a genuine concern for the earth and its future.
The Tax Cuts and Jobs Act of 2017 has captured the nation’s attention and left many people with questions: How will the new law impact making gifts to Rainforest Action Network and other charities? What are the most effective ways to make my charitable gifts this year and in the future?

The answers to these questions depend on your individual circumstances, so it is always wise to discuss any giving ideas with your advisors. Generally speaking, there are a number of positives for givers in the new law:

- The tax advantages of giving from retirement plans and giving appreciated securities have not changed.
- The charitable income tax deduction was preserved, and the allowable deduction—as a percent of a person’s adjusted gross income—is increased in some cases.
- Fewer people will be subject to the estate tax than ever before.

**Gifts from an Individual Retirement Account (IRA).** If you are age 70½ or more, you can direct funds from your IRA to qualified charitable organizations and institutions like Rainforest Action Network. This is a tax-wise way of making charitable gifts—in any amount up to $100,000 per person per year—whether or not you expect to itemize deductions. The funds will not be included in your income at all, and they count toward your “required minimum distribution.”
Giving stocks or mutual funds that have increased in value may be particularly attractive, especially with the investment market gains in recent years. You may still base your tax deduction on the full value of the securities (not just what you paid for them) and no capital gains tax will be owed, a valuable benefit even for non-itemizers.

We are happy to discuss charitable giving ideas with you, confidentially and with no obligation, and how you can support Rainforest Action Network in the future.

The Charitable IRA—Still a Great Way to Donate

Whether or not you will be itemizing deductions under the new tax law, you can still benefit from making a gift from your IRA. Anyone 70½ or older can donate up to $100,000 per year to charity and have the gift count towards your required minimum distribution. Gifts made directly from an IRA to a qualified charity count towards your required minimum distribution but will not be included in your taxable income.
FOUR THINGS TO REMEMBER ABOUT ESTATE PLANNING

1. MAKE A WILL AND OTHER PLANS.

Unless you have a valid will or other arrangements in place, others may have to decide who will manage your affairs if you are unable to do so. And, without any plans, state law may require distribution of your property to your nearest relatives, regardless of your wishes.

2. REVIEW AND UPDATE EXISTING PLANS PERIODICALLY.

Having a will, trust or other plans that reflect your current wishes is vitally important. Many things can make your plans obsolete, including changes in your family (marriages, births, deaths, etc.), the value of your property or how it is owned, changes in state and federal tax laws, or a move to another state.

3. HONOR LOVED ONES.

To commemorate the life of a special friend or loved one, consider including a memorial gift in your will or other plans. If you wish, let us know of your intentions and we will be pleased to assist as necessary.

4. REVIEW OTHER ASSETS.

Don’t forget life insurance or retirement plan assets when thinking about your long-range plans. Beneficiary designations you made in the past may not reflect your current wishes. Be sure to review them as part of your overall planning.
Please fold and tape closed before mailing.

Name _______________________________________
Address ______________________________________
City _________________________________________
State ______________________ZIP __________________
Phone (optional) ____________________________
Email (optional) ______________________________

(Please fold and tape closed before mailing.)

❑ Please send me your complimentary booklet “Your Guide to Effective Giving After Tax Reform.”
❑ Please send me complimentary information about how to make cost-effective charitable gifts.
❑ I have included Rainforest Action Network in my estate plans.
❑ I would consider including Rainforest Action Network in my estate plans.

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Rainforest Action Network
GIVING THROUGH BENEFICIARY DESIGNATIONS

Don’t forget about assets that are not subject to the terms of a will. Check periodically to be sure that the beneficiary listed is still the person you want to receive:

- Life insurance benefits
- Any remaining retirement plan assets
- Bank, brokerage and other financial accounts

Adding favorite organizations, such as Rainforest Action Network, as a primary or contingent beneficiary is a convenient way to leave a legacy without affecting your will, trust or other arrangements you may already have completed. Please contact us or your advisors if you have any questions.
Rainforest Action Network

MISSION

Rainforest Action Network preserves forests, protects the climate and upholds human rights by challenging corporate power and systemic injustice through frontline partnerships and strategic campaigns.

VISION

RAN works toward a world where the rights and dignity of all communities are respected and where healthy forests, a stable climate and wild biodiversity are protected and celebrated.