



Rico Suave spent the first three years of his life on the now-defunct Tucson Greyhound Track. In 2008, his life changed for the better when he was rescued by Greyhound Companions of New Mexico and adopted by the program director of APNM's humane education program, *The Animal Connection*. Now, as a registered therapy dog, Rico happily spends his time teaching compassion and responsibility to New Mexico school children. Whether you donate today or make a planned gift for tomorrow, your generosity supports lifesaving programs such as *The Animal Connection*.

	Animal Protection of New Mexico (APNM)	APNM Foundation (APNMF)	Animal Protection Voters (APV)	APV Endowment (APVE)	Equine Protection Fund Endowment (EPF) resides in the New Mexico Community Foundation
<b>Year founded</b>	1979	2001	2002	2017	2014
<b>Mission</b>	To advocate for animals by effecting systemic change.	To support APNM, protect its assets, and hold its endowment.	To promote and support animal-friendly legislation at the local, state, and federal levels; to build an effective political voice for animal advocacy in New Mexico; and to hold New Mexico's public officials accountable on animal issues.	To support APV, protect its assets, and hold its endowment.	To provide an enduring safety net (feed and veterinary care) for New Mexico's needy equines.
<b>Why should I make a legacy gift?</b>	To provide immediate support for programs and services that make a difference for animals.	To ensure APNM's long-term financial stability.	To provide immediate support to pass animal-friendly legislation at the local, state, and federal levels.	To ensure APV's long-term ability to change laws that change animals' lives.	To ensure sustained assistance for New Mexico's needy equines.
<b>Is there a tax deduction for a charitable gift?</b>	Yes APNM is a 501(c)(3)	Yes APNMF is a 501(c)(3)	No APV is a 501(c)(4)	No APV is a 501(c)(4)	Yes, EPFE is a project of the New Mexico Community Foundation, which is a 501(c)(3) nonprofit.
<b>Legal name of entity</b>	Animal Protection of New Mexico, Inc.	Animal Protection of New Mexico Foundation, Inc.	Animal Protection Voters	Animal Protection Voters Endowment	New Mexico Community Foundation (Equine Protection Fund Endowment)
<b>Address</b>	P.O. Box 11395, Albuquerque, NM 87192	P.O. Box 11395, Albuquerque, NM 87192	P.O. Box 11651, Albuquerque, NM 87192	P.O. Box 11651, Albuquerque, NM 87192	135 West Palace Ave. Santa Fe, NM 87501
<b>Tax ID number (EIN)</b>	85-0283292	26-0042048	52-2381610	52-2381610	85-0311210
<b>Website</b>	apnm.org	apnm.org/foundation	apvnm.org	apvnm.org/endowment	nmcf.org, click "Support a Project", then click "Equine Protection Endowment"

	Bequest	Gift of Stock	Beneficiary Designations	Direct Life Insurance Gift	Retained Real Estate	Charitable Remainder Trust (CRT)	Irrevocable Life Insurance Trust (ILIT)	Charitable Lead Trust
HOW IT WORKS	Leave assets in your will or revocable living trust.	Donate appreciated stock today.	Name APNM/APV/APNMF and/or APVE as a beneficiary on IRAs, retirement plans, life insurance policies, brokerage accounts, real estate, and bank accounts.	Make a gift of a new or existing policy.	Transfer title of your home or vacation home to APNM and/or APNMF and retain the right to live in or rent the home for the rest of your life. At your death, charity gets the home.	Transfer assets into the trust; take payments for life; remainder left in the trust at death is distributed to APNM or APNMF.	Paired with charitable remainder trust; ILIT provides life insurance death benefit to donor's family or other non-charitable beneficiaries to replace assets gifted to APNM or APNMF in charitable remainder trust.	Asset growth benefits family—can zero out transfer taxes; tax advantaged.
PROS	Easy; inexpensive; retain control of your assets; revocable; leave specific \$ or %.	Easy; inexpensive; immediate income tax charitable deduction for full market value for gifts to APNM and APNMF only (gifts to APV and APVE are not tax deductible); can gift small or large amount; assets are out of your estate for estate tax purposes.	Easy; revocable; charity doesn't pay taxes on distributions from accounts such as IRAs and 401ks, which are taxable to individuals; gifts to APNM and APNMF receive an estate tax charitable deduction.	Easy; name the charity as the owner and beneficiary; death benefit not in your estate for estate tax purposes; immediate income tax deduction for gifts to APNM and APNMF (gifts to APV and APVE are not tax deductible)—charity pays premiums.	Immediate income tax deduction for value of gifted portion for gifts to APNM and/or APNMF (gifts to APV and APVE are not tax deductible); property is out of your estate for estate tax purposes; relatively simple to establish; retain the right to live in or rent out the property for your lifetime; right to sell property if charity agrees (split proceeds according to ownership interest).	Current income tax deduction for gift; assets are out of your estate for estate tax purposes; ability to direct management of underlying assets; may name multiple charitable beneficiaries; flexible plan design; may use wide variety of property to fund trust, including some businesses.	Pairing a CRT with an ILIT allows larger gift to charity with CRT assets going to charity and ILIT assets going to non-charitable beneficiaries; assets are out of your estate for estate tax purposes.	Charity gets stream of payments for a term of years, then assets revert to donor or non-charitable beneficiaries, often with reduced or no estate tax liability.
CONS	No current income tax deduction; no asset protection; assets remain in your estate for estate tax purposes; however, in 2017 estates worth less than \$5.495 million are not subject to estate taxes.	Donor gives up the assets; irrevocable.	Charitable estate tax deduction for gifts to APNM and APNMF (gifts to APV and APVE are not tax deductible); however, in 2017 estates worth less than \$5.495 million are not subject to estate taxes.	Irrevocable if change owner to charity; owner must make premium payments to avoid policy lapse.	Charity must agree to accept the property; donor remains responsible for maintaining the property unless charity agrees to assume it; property must be free of mortgages and liens; irrevocable.	Give up control of the principal; irrevocable; requires knowledgeable attorney to draft and fund trust; may not use mortgaged property; may not use tangible personal property such as art unless intend to immediately sell (no charitable income tax deduction until property sold).	Must make premium payments to avoid policy lapse; irrevocable; you must be insurable; requires attorney to draft trust.	Cannot access principal for trust term; complex tax treatment; attorney must draft trust.
ELIGIBLE RECIPIENTS	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, EPFE	APNM, APNMF, APV, APVE, EPFE	APNM, APNMF, EPFE

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Disclaimer: The information in this chart is general in nature and may not apply to your personal situation. Donors are advised to consult with their accountant, tax planner, and/or attorney before making decisions regarding estate planning and charitable giving.