

## Life Income Trust

You may create a charitable remainder trust by transferring cash, securities, or other property to a trustee (usually a bank) which will pay yearly income to you for life—or to you and then another income beneficiary. Your trust will pay income on a dollar amount basis or a percentage of your trust as valued annually. The specific dollar amount or percentage payment is determined at the time your trust is established. Upon the death of the donor and beneficiary, the Zoo Trust receives the current value of your trust.

You receive an important and immediate tax deduction for having created either type of trust and you are not required to pay a capital gains tax if appreciated property is used to fund your trust.

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**Sunset Zoo draws more than  
60,000 visitors annually.**

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## Memorial Program

Any number and any size of gifts are welcome at the Zoo Trust. Undesignated memorial gift funds are set aside for specific zoo improvements.

All memorial gifts are acknowledged with a personal thank you note and a picture of the memorial. A complete listing of all memorials is given to the loved one's family, and family members may help choose the wording for signs or plaques of the memorial in the zoo.

Designated memorials for various zoo functions are also possible. Some examples include conservation or scientific study, education, animal purchase, and master plan development. Please call the Zoo Development Department at (785) 537-2737 for details and ideas.

Your legal advisor or tax/investment advisor can help you with your memorial gifts.

## Sunset Zoological Park and Wildlife Conservation Trust

As you can see, there are many ways to make a meaningful charitable gift. One or more of these plans may enable you to enhance your future financial well-being while making a charitable gift to the Sunset Zoological Park and Wildlife Conservation Trust Foundation.

Please keep in mind that while this brochure provides a general overview of planned giving, individual situations will vary. In addition, any changes in the tax code could affect the information provided here. It is suggested that you consult with your lawyer or tax advisor prior to selecting means of making a planned gift.



For more information please contact:

**Sunset Zoological Park  
Development Department**  
2333 Oak Street  
Manhattan, Kansas 66502  
(785) 587-2737 phone  
(785) 587-2730 fax  
[www.sunsetzoo.com](http://www.sunsetzoo.com)

or



**Greater Manhattan Community Foundation**  
555 Poyntz Avenue, Suite 269  
Manhattan, Kansas 66502  
(785) 587-8995 phone  
(785) 587-8982 fax  
[www.mcfks.org](http://www.mcfks.org)

# Planned Giving Opportunities



**Sunset Zoological Park  
and Wildlife  
Conservation Trust**

The Sunset Zoological Park and Wildlife Conservation Trust Foundation is an organization whose purpose is to receive nontaxable, charitable gifts. Its governing board of directors shall manage the assets of the Trust. The Sunset Zoological Park and Wildlife Conservation Trust Foundation's mission is to promote the expansion of the City of Manhattan's Sunset Zoological Park and related conservation programs by providing approved environments for its animal collection. The Trust shall build an endowment with the earnings used for future expansion and support of Sunset Zoological Park's commitment to wildlife conservation.

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## Sunset Zoo is the #1 tourist attraction in Manhattan.

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Sunset Zoological Park has served as one of the premier attractions for cultural enrichment, entertainment, and education in the Manhattan community. For generations, families from Kansas have shared memorable experiences at the zoo. They have seen the zoo evolve over the years from its humble beginnings in Sunset Park to a zoo that has established recognition and praise in the zoological community.

Nearly everyone has a memory of Sunset Zoo he or she will never forget. From the first face-to-face encounter with a "wild" animal to the simple pleasure of spending a family day out, the zoo has become a Manhattan tradition that transcends time.

Today's Sunset Zoo is a home to endangered species, a national place for the study of wild animals, a living classroom to thousands of school children, and a place where fun comes alive for families. As a testament to its extreme popularity, more than 60,000 visitors attend the zoo each year.

Support received from the community—attendance, membership, gifts, and voter approval—allows the zoo to operate in an efficient manner on a day-to-day basis. However, for the long term, the zoo, like your family, needs help to guarantee its future.

## Securing the Future

Since the establishment of Sunset Zoological Park in 1933, the zoo has experienced significant changes, undergone tremendous growth, and achieved international recognition. To ensure this progress continues, please consider ways in which you can plan for the zoo's future, as you plan for your own.

The Sunset Zoological Park and Wildlife Conservation Trust Foundation (the Zoo Trust) was created in 1992 to foster the future of the zoo and provide a means for planned giving.

There are many opportunities that exist now for you to include the Zoo Trust in your long term plans. There are tax implications with each option, and we ask that you consult with your tax or legal advisor when making decisions about charitable giving.

## Gifts through Wills

Many individuals would like to make a contribution to the zoo above and beyond what they are able to contribute on an annual basis. For many people, a practical way to accomplish this is to make a gift through a will or bequest.

You may indicate that the Zoo Trust is to receive a certain sum of money, a particular piece of property, or a percentage of your estate. You may also indicate that the Zoo Trust will benefit only if named beneficiaries do not survive you.

It is not necessary to rewrite your will in order to make a bequest to the Zoo Trust. A simple addition or codicil will suffice. Your legal advisor will know how to proceed, and you only need to provide the legal name of the Zoo Trust: The Sunset Zoological Park and Wildlife Conservation Trust Foundation, Manhattan, Kansas.

## Life Insurance Policies

**Existing Policy:** You may own a life insurance policy that was originally purchased to fill a need which no longer exists. For example, you may have purchased a policy to give financial support to your daughter in the event that you were unable to provide for her support. Your daughter is now grown with insurance of her own, and the policy you purchased is no longer necessary. Turning such a policy over to the Zoo Trust is an excellent way to make a meaningful gift. By doing so, you may claim a tax deduction equal to the policy's replacement value (essentially the cash surrender value), and any existing premiums to be paid are deductible.

**New Policy:** In this case, you would purchase a policy designating the Zoo Trust as the owner and beneficiary. The advantage is that your annual premiums are deductible.

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## Accredited by the AZA since 1989, Sunset Zoo is ranked in the top 10% of zoos nationwide.

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## Gift Annuities

A gift annuity is created by making a gift of cash or securities to the Zoo Trust which, in turn, agrees to pay yearly income to you (or to you and then another beneficiary) for life. The Zoo Trust receives the principal upon the death of the donor and a second income beneficiary if it is a two-life contract.

You are entitled to an income tax deduction in the year you create the gift. (Little, if any, capital gains tax needs to be paid if appreciated securities create the gift.) Finally, a portion of each annuity payment is considered tax-free. The amount of the payment and tax-free portion are determined when the annuity is created and remain constant for life.