CANHR is a statewide, nonprofit advocacy organization dedicated to improving the choices, care and quality of life for California’s long-term care consumers, their families and loved ones. CANHR does not rely on government grants, but instead on the support of consumers like you, to ensure our information is free from partisan influences.

CANHR is a nationally recognized model of consumer advocacy and a resource for the local, state and national long-term care advocacy communities, and a legal services support center for qualified legal services projects in California. Our advocacy work includes:

- Direct services to clients through our statewide hotline
- Training, technical assistance and advocacy support to the legal services community
- Community education
- Policy and administrative advocacy

As a qualified nonprofit organization, all gifts to CANHR are tax deductible to the extent permissible by law. Gifts are also not subject to any federal or state gift tax.

CONTACT US
California Advocates for Nursing Home Reform
1803 6th St., Berkeley, CA 94710
(800) 474 1116
www.canhr.org • canhrmail@canhr.org

SUPPORTING CANHR
Leave a Legacy to Support Advocacy for Long Term Care Consumers
Outright Gifts

Gifts of Cash
An outright cash gift is the simplest way to make a donation.
On-line Donation: To make a secure credit card donation on-line, go to CANHR’s home page at www.canhr.org and click on the “Make a Donation” box on the right hand side. Every donation will be acknowledged in writing.
Send a Check: To make an outright gift of cash, send a check payable to CANHR to:
1803 6th St., Berkeley, CA 94710
In either case you will be entitled to an immediate income tax deduction for the full value of the gift.

Honorary or Memorial Gifts
An excellent way to honor or remember a special person or a loved one, while supporting CANHR’s valuable services. Usually an outright gift of cash, such a gift allows you to publicly honor or remember a person, or organization, as their name is published in our quarterly newsletter, The Advocate.
We will send an acknowledgement of your gift to both you and the honoree, or family of a deceased loved one. You will be entitled to an immediate income tax deduction for the full value of the gift.

Gifts of Securities and Other Appreciated Assets
A gift of stock, securities, and other appreciated assets (including real estate, jewelry and art) will likely bring you an additional tax advantage. Not only will you be entitled to an immediate income tax deduction for the full value of the gift, but you will also be able to avoid the potential capital gains tax liability that would result from a sale.
On the other hand, if you have securities or other assets that have declined in value you may find it advantageous to sell them, take the “loss,” and then donate the proceeds to CANHR. You may be able to use the loss to offset other capital gains and some ordinary income.
Please notify CANHR in advance of any stock transfers so that we can send you the appropriate stock gift form and acknowledge your gift for income tax purposes. Once you receive CANHR’s stock gift form, you simply provide your broker with the form and inform him/her that you would like to make a stock gift to CANHR.
For a copy of the stock gift form, contact CANHR at (800) 474-1116 or by e-mail at canhrmail@canhr.org.
Planned or Deferred Giving

A deferred gift is a donation that you commit to now, but is not received by CANHR until after your death. These gifts generally require you to plan in advance with the help of your financial advisor or attorney. Planned or deferred gifts include gifts through your will or living trust, gifts of life insurance, charitable gift annuities and charitable trusts, among others.

The benefits of planned gifts can include estate tax savings, income tax deductions and capital gains tax considerations. In addition to protecting your assets and providing benefits to your heirs, some planned gifts can even increase your annual income and provide substantial tax benefits at the same time.

Charitable Remainder Trusts

By placing appreciated stock or property in a Charitable Remainder Trust (CRT), you or another beneficiary can receive income for life or a term of years. At the end of the trust term, the principal (the “remainder”) of the trust will go to CANHR.

The sale of significant appreciated assets can create capital gains tax obligations, but a CRT can eliminate them entirely. In addition, you may claim an income tax deduction for the present value of the gift, and thereby reduce your current income tax obligations. Further, a CRT can provide an income for yourself or another beneficiary for life. Finally, it can even eliminate or reduce some probate expenses for the administration of your estate after your death.

For more information on gifts to CANHR please contact our office at (800) 474-1116 or e-mail maura@canhr.org.

Life Insurance

Donating life insurance is another creative way to make a meaningful gift. Following are some options to consider:

- Donate a paid-up policy. You may no longer have dependents and therefore no longer need your life insurance policy. You can name CANHR as the beneficiary and/or transfer ownership of the policy to CANHR. Your income tax charitable deduction would be approximately equal to the policy cash value.

- Donate a policy on which you are still paying premiums. Your charitable deduction is about equal to the cash value and future premium payments on the policy.

- Assign the dividends to CANHR. The value of the dividends becomes an annual donation, which is also tax deductible.
Retirement Account Giving

IRA Charitable Rollover
Also known as a qualified charitable distribution, donors age 70½ Years Old and Older can give any amount up to $100,000 a year from an IRA directly to CANHR, without any income tax penalty on the amount donated. The deduction effectively lowers the donor's adjusted gross income, allowing donors to save on taxes while supporting CANHR's mission.

Donating an IRA
Another option to utilize your retirement account to make a charitable donation is to name CANHR as a beneficiary of your IRA or other retirement accounts. Your heirs will not pay any income tax on the distribution of the assets, and will receive a tax deduction for the contribution, which could offset estate taxes. Donors considering this option must contact their account administrator to fill out a change of beneficiary form or to discuss the suggested language needed to name CANHR as a [sole or shared] beneficiary of the account. Unless this change is made with the account administrator it will not be effective.

Bequests
One of the easiest ways to make a meaningful gift is to include CANHR in your will or revocable living trust.

An example of the language to be included in the will, living trust, or codicil could be:

Upon my death, I give (or, my Trustee shall distribute) $ __________ (or state a percent of the remainder of the estate) to California Advocates for Nursing Home Reform, a nonprofit corporation organized and operating under the laws of the State of California, located at 1803 6th Street, Berkeley, CA 94710 to be used for the organization's general purposes. Federal Exemption Number: 94-2939542.

In addition to benefiting CANHR, your bequests can reduce the size of your taxable estate, qualify for a full estate tax charitable deduction, and help to implement your family financial plans.

For more information on gifts to CANHR please contact Maura Gibney, Director of Organizational Development at 415-974-5171 or maura@canhr.org.

Your gift to CANHR helps ensure the future of the services we provide throughout California - and may also further your own financial goals!