

# Gift Giving at Year-End



The last months of the year are a time when many turn their thoughts to charitable giving.

We at the National Aviary hope that you will consider remembering us in your year-end giving. Your gifts make it possible for us to provide education programs, to conduct conservation efforts that impact bird life world-wide, and to provide memorable encounters with nature for young and old.

We're offering below a simple idea which, when completed by December 31, provides you with additional tax benefits, whether you choose the Aviary or another charitable cause.

## Gifts of Life Insurance

Do you own life insurance policies that have cash value but are no longer needed for their original purposes? These

can make convenient tax-deductible charitable gifts and provide an excellent way to make a gift in honor or memory of a loved one. Simply contact the carrier of your policy and state that you need a policy change form for change of ownership and beneficiary designation. Forms among carriers vary in name, so just be sure to state that you want to name a charity as both the owner and beneficiary of the policy. Giving paid-up life insurance entitles those who itemize to an income tax charitable deduction equal to the cash value of the policy, or the actual cost basis (premium payments made), whichever is less. Should you choose to name the National Aviary as the beneficiary, you automatically become a member of the Phoenix Society, the legacy society of the National Aviary.

### Did You Know?

For individuals over 70½ in either 2006 or 2007 who have an IRA, the Pension Protection Act of 2006 provides for up to \$100,000 of direct distributions from IRAs to charities without inclusion in income during both 2006 and 2007. See your tax advisor for details.

Whether you are donating a life insurance policy you no longer need, or making your gift with appreciated securities or mutual funds, or giving cash, the National Aviary is prepared to assist you. We have stock and mutual fund transfer instructions available as well as other information to expedite your year-end gift giving.

Contact Patricia Rambasek, Director of Development and Communications, at 412-323-7235 ext. 214, to discuss any information you may need to complete your year-end gift to the National Aviary, the nation's bird zoo.

## what's new around the Aviary



Meet Franklin, our new Spectacled Owl chick, shown here (left) at 21 days. Before long he'll lose his fluffy look and develop the characteristic dark face of the adult Spectacled Owl (right).

### Birds and Exhibits

So much is happening! Franklin, our **Spectacled Owl** chick, is thriving. You can see him in his exhibit in Parrot Hall. Both of our new **Steller's Sea Eagles** are now on exhibit. We've had Kodiak, the male, for a few months and he's magnificent. And don't miss our new **Keel-billed Toucans**, Bob and Louise, and our all-new **Rhinoceros Hornbill** exhibit.

### The Backyard Birder

Look for this new quarterly newsletter near the Pennsylvania Backyard exhibit. There's timely information about our native birds and birdwatching.

### In the Gift Shop

Just in time for the holidays! Members can save 20% on all purchases during the month of December; non-members save 10%. It's a unique place to shop for gifts.

### Penguin Online

Patrick the Penguin now has her own MySpace page. At [www.myspace.com/patrickpenguin](http://www.myspace.com/patrickpenguin) you can post messages, read her blog, see her new pics, and even become one of her friends!

### Website

[www.aviary.org](http://www.aviary.org) is the place to go for up-to-the-minute information about the National Aviary. Please join our email list under the Welcome tab.