



Leaving a Legacy

Estate Planning with Friends of Trees



Trees for the future

Friends of Trees was founded in 1989 by a community member who loved trees and started planting them with volunteers in local neighborhoods.

Today, Friends of Trees is a nationally recognized, regional leader in improving the urban tree canopy and restoring sensitive natural areas—through programs delivered by thousands of volunteers. Friends of Trees greens our region while strengthening our community.

Friends of Trees has planted 910,000 trees and native shrubs in six counties across two states. We've done this through engaging tens of thousands of community members, and while implementing and growing programming that aims to do this work inclusively and equitably.

Your planned gift helps assure the future of Friends of Trees and will impact our community for generations to come. In fact, **since your gift helps plant trees, and trees' benefits increase as they grow, your gift and its community benefits will also grow over time.**



Your gift may have financial benefits for you or your heirs as well. Our hope is to serve you and your family with helpful information about your options. However, we are not professional advisors and cannot provide financial advice; we recommend that potential donors seek competent advice from professionals when they make their gifts.

Friends of Trees inspires people to improve the world around them through a simple solution: Planting trees. Together.

Sample bequest language

"I give to Friends of Trees, whose current legal address is 3117 NE Martin Luther King Jr Blvd., Portland, Oregon 97212 the sum of \$_____ (or specifically describe property or percentage of estate or residual), to be used for its general charitable purposes as the Board of Directors of Friends of Trees shall determine."

To consider when leaving a legacy with Friends of Trees

A bequest to Friends of Trees will qualify your estate for a charitable deduction equal to the entire amount you bequeath.

You may make a specific bequest to Friends of Trees of cash, securities, or other property by designating a specific dollar amount, a particular asset, or a fixed percentage of your estate. Please consult your financial advisor for options.

Sharing your intentions. Friends of Trees recognizes that your bequest is a personal matter, and you may wish to keep it confidential. If you are willing to share, Friends of Trees would be honored to acknowledge your intentions publicly. Please contact Friends of Trees to discuss your wishes regarding acknowledgement.

“Friends of Trees is one of the things that makes living here special. It is not only the positive effect on the environment, but the way you do it, with joy, inclusion, empowerment, with a view to excellence and continuous improvement.”

—Quddus, Friends of Trees volunteer



Type	How	Advantages
Bequest	Through your will leave your property, financial assets, or a share of your residual estate to Friends of Trees.	A bequest can either be outright or contingent upon the death of a family member. Heirs are not subject to estate taxes. A bequest to Friends of Trees will be deductible for estate tax purposes.
Living Trust	Create a trust now that will give your assets to Friends of Trees after your lifetime.	This trust avoids probate after your lifetime.
Charitable Remainder Trust	Fund with cash, stocks, or other appreciated assets like real property.	You or a designee are paid a fixed percentage of the market value of trust assets for life or a fixed amount of time. Assets are not subject to capital gains tax and you will receive an income tax deduction for a portion
Charitable Gift Annuity	Fund with cash or other assets with a minimum gift of \$10,000.	You receive fixed payments for life without investment worries and an income tax deduction.
Beneficiary Designation on Qualified Retirement Plans and IRAs	Name Friends of Trees as the primary or contingent beneficiary of all or part of your qualified plan or IRA.	The gift is not subject to income taxation and is deductible for estate tax purposes. Does not require changes to existing will or trust.
Making Donations from an IRA in Lieu of Required Minimum Distributions	At age 72 or older you can make donations of up to \$100,000/year from your IRA, in lieu of taking out the required minimum distribution.	The qualified charitable distribution counts towards your Required Minimum Distribution (RMD). You can contribute more than your RMD to charity as long as you do not exceed \$100,000 in a calendar year. The qualified charitable distribution does not count toward taxable income, thus providing a benefit even
Life Insurance	Name Friends of Trees the primary or contingent beneficiary or transfer a policy to Friends of Trees.	You can contribute either a new policy or one you already have.

