Fighting for the Future

Francis Mangels, a longtime member of Friends of the Earth, has been an ardent conservationist and passionate defender of our shared earth his whole life. He has fought corporate and special interests, mostly in the logging and ranching industries, for his entire 35-year tenure as a range and wildlife biologist for the U.S. Forest Service.

In 1970, Francis earned a Bachelor of Science degree, cum laude, from the acclaimed University of Montana International School of Forestry. In 1976, he earned a Master of Science degree in zoology and entomology (aquatic insects) from Montana State University. During his years in higher education, he also studied geology and is proficient in issues of biology, fisheries, mining and cattle grazing.

After college, Francis worked in domestic agriculture with the USDA Natural Resources Conservation Service. He lived in various locations in the American West, including Coeur d'Alene, Idaho, and central Montana, before settling in Mt. Shasta, California, where he lives today.

During his time as a range and wildlife biologist with the Forest Service, Francis battled against the local ranching community—and his own superiors at the Forest Service—after discovering that improper cattle grazing had caused watershed damage and spread disease to the deer population. He also helped preserve the local spotted owl population after it was placed on the endangered list in 1990. Despite pressure from inside the Forest Service staff to underreport spotted owl sightings so as to allow continued logging in old-growth forests, Francis searched for and reported all such sightings, helping to protect this important species.

After he retired from the Forest Service in 2008, Francis transitioned to volunteer work, traveling to state and national parks around Mt. Shasta, where he used his considerable knowledge of biology and zoology to identify endangered plant and animal species and provided evidence of potentially endangered species to the Forest Service, helping to protect these important habitats from grazing and development.

Francis supports multiple groups that speak truth to power, including Friends of the Earth. “After I retired, I resolved that the morally correct thing to do was donate to good groups that will take action,” he says. “As a Lutheran/Episcopal church member, we believe one of the finest charities is to save the planet from miseries caused by corporate pollution—particularly fossil fuels.”

Now 75, Francis continues to check in on spotted owl groves, lakes with populations of tadpole shrimp and other places where sensitive and endangered plants and animals make their homes. He also works with the

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Where There’s a Will …

... There’s a way to ensure we can continue to fight for a healthier and more just world today and for future generations.

After ensuring loved ones are taken care of, many people include Friends of the Earth in their estate plans. A gift through your will—a bequest—is a popular way to make FOE part of your legacy. Charitable bequests generally fall into the following five categories:

1. The **residuary bequest** directs that we receive either everything remaining in your estate or a designated percentage of your estate after all necessary costs, all general bequests and all specific bequests are satisfied.

2. The **general bequest** specifies that Friends of the Earth receives a designated sum from your estate’s general assets. For example, you might make a general bequest of $50,000. This type of bequest can be simple to arrange and is considered a “primary charge against your estate,” which means it will almost certainly be fulfilled.

3. The **percentage bequest** states that we receive a predetermined percentage of your estate—10% or 25%, for example.

4. The **specific bequest** directs that one particular property, such as a certain piece of real estate, stock or some other designated property, be transferred to Friends of the Earth.

5. The **contingent bequest**—as the name implies—is “contingent” on some event. Usually, you might make a primary bequest for a loved one, with the contingency that if that loved one is not living after your lifetime, the bequest will pass to Friends of the Earth.

If you are considering including Friends of the Earth in your estate plans, contact our Planned Giving Officer, Caroline Bruder, at (202) 222-0726 or visit foe.org/yourlegacy.

**Considering a Bequest?**

If you are considering making Friends of the Earth a part of your legacy, please accept our thanks. Here is some suggested wording to share with your attorney:

“After fulfilling all other specific provisions, I give, devise and bequeath ____% of the remainder [or $_____] of my estate to Friends of the Earth, a District of Columbia charitable corporation [tax ID #23-7420660] currently having offices at 1101 15th Street NW, 11th Floor, Washington, D.C. 20005.”

Have you already made a gift through your estate plans? Please let us know so we can thank you and welcome you to our Shared Earth Society.
A Great Way To Give

If you are 70½ or older, you may make qualified charitable distributions (QCDs) directly to Friends of the Earth from your individual retirement account (IRA)—up to $100,000 each year.*

You may also provide for future gifts as part of your long-term planning and arrange for charitable gifts that feature additional income, special tax savings and other benefits for yourself and your loved ones.

Why QCD giving is a great option:

Giving directly from your IRA—rather than withdrawing these funds—won’t increase your adjusted gross income or subject your Social Security income to more taxes.

These gifts can count toward all or part of your annual required minimum distribution (RMD). While IRA owners age 70½ or older can make gifts directly to Friends of the Earth from their IRAs, the minimum age for taking RMDs has increased to 73.

QCD gifts can be especially advantageous for those who do not expect to itemize their deductions and for those whose deductions are limited.

You may make QCD gifts up to $100,000 per person per year or $200,000 for a couple with separate IRAs.* It is now possible to continue to add to an IRA after age 70½. If this is your situation, the amount of QCD gifts you can make will be reduced.

Can I do this with other retirement plan assets?

The QCD is only possible with an IRA. It is possible to roll funds from other retirement plans into IRAs to take advantage of a QCD. Some people choose to simply make charitable gifts with their retirement plan withdrawals—whether IRA, 401(k), 403(b) or other similar arrangements. When doing this, you will recognize income on your tax return, but you can also deduct the amount of your gift.

*QCD amount will be indexed for inflation.

Consider making Friends of the Earth the beneficiary of a retirement plan. When you leave the balance of a retirement account to your loved ones other than your spouse, they generally must withdraw—and pay income tax on—the full amount within 10 years. (A surviving spouse may withdraw funds over their life expectancy.) You can simplify matters by directing all or a portion of what remains in your retirement accounts to FOE and leaving other more tax-favored assets to loved ones.
Blend Your Giving

We’ve covered many ways to give to Friends of the Earth this year, but did you know you can make an impact now and continue your support in the future as part of your legacy by blending your gifts? Some popular gift combinations are:

QCDs

- Make a tax-free QCD today. Those 70½ and older can generally give up to $100,000 annually.*
- Make QCDs over time to satisfy pledge payments or other commitments.
- Name Friends of the Earth as a beneficiary of your retirement plan. Retirement plan assets are some of the most heavily taxed if left to family members.
- For more information on QCD giving, see Page 3.

DAFs

- Make a large gift to your donor advised fund and itemize it on your taxes next April (and possibly in future years). You can advise a distribution to Friends of the Earth today, and you can direct the remaining funds to FOE as a final gift.
- You can use your DAF to recommend gifts over time.
- Name us as a beneficiary of your DAF. Designating Friends of the Earth to receive a distribution from a terminating DAF is a great way to make a bequest without affecting other estate plans.

Contact us for more information about these and other creative gift options that will suit your long-term financial goals and ensure we continue to fulfill our mission to be a bold voice for justice and our planet.

*QCD amount will be indexed for inflation.

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Sierra Club Grazing Team to help control cattle in a manner that protects native plant species.

In addition to making regular charitable gifts to support FOE’s work, Francis became a member of the Shared Earth Society by including a gift to FOE in his will. That way, our work can continue for future generations. Francis is especially pleased with FOE’s commitment to use litigation to achieve its goals of a more healthy and just world. “Oftentimes, that’s the only way corporations will ever change their behavior.”