



Partnering for Philanthropy



Marketing to Professional Advisors

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The Marketing Plan



1. Create the list
2. Understand the list
3. Educate the list
4. Involve the list
5. Serve the list





*Create the List:
Who are Our
Professional Advisors?*



Attorneys

1. Licensed by each state
2. Attorneys who practice in estate planning
3. Estate planning specialist designation in some states
4. Elder law specialists: National Academy of Elder Law Attorneys (NAELA). See <https://www.naela.org/> for an attorney search tool
5. American College of Trust and Estate Counsel. See <http://www.actec.org/> for an ACTEC attorney search tool



Other Professions

- Accountants (Certified Public Accountants)
 - licensed by each state
 - focus on income/estate tax accountants
- Bank Trust Officers - CTFA
- Life Insurance Professionals – licensed by state and CLU
- Stock Brokers
- Charitable Planners – CAP (Chartered Advisor in Philanthropy (*American College*))
- Funeral Directors – state license



American College Certifications

RICP® - Retirement Income Certified
Professional®

FSCP® - Financial Services Certified
Professional®

CFP® - **CERTIFIED FINANCIAL PLANNER™**
Certification Education

CLU® - Chartered Life Underwriter®

CHFC® - Chartered Financial Consultant®

See:

<https://www.theamericancollege.edu/designations-degrees/CLU>



Chartered Trust and Estate Planner (CTEP)

The American Academy of Financial Management.

Earning a CTEP requires at least 3 years of experience in estate planning or trusts. Additionally, candidates must have:

- a degree (graduate or undergraduate) in finance, tax, accounting, financial services, law or a CPA, MBA, MS, Ph.D., or JD from an accredited school or organization
- five or more approved and related courses
- a certification training course
- annual continuing education requirements (varies)

Accredited Estate Planner (AEP)



National Association of Estate Planners & Councils. To earn AEP one must:

- be a licensed Attorney, Certified Public Accountant (CPA), or be currently designated as a Chartered Life Underwriter (CLU), Chartered Financial Consultant (ChFC), Certified Financial Planner (CFP) or Certified Trust & Financial Advisor (CTFA)
- be engaged in estate planning activities as an attorney, an accountant, a life insurance professional, a financial planner or a trust officer
- have a minimum of five years of experience engaged in estate planning and estate planning activities
- complete two graduate courses through The American College
- have a minimum of 30 hours of continuing education during the previous 24 months, of which at least 15 hours must have been in estate planning.



Certified Trust and Financial Advisor (CTFA)

The CTFA is awarded by the *American Bankers Association (ABA)* in conjunction with the *Institute of Certified Bankers*. The requirements include:

- a minimum of 3 years experience in wealth management and completion of one approved wealth management training program
- letter of recommendation
- ethics statement
- completion of 45 credits of continuing education every three years



Other Designations

- Chartered Wealth Manager
- Chartered Asset Manager
- Chartered Portfolio Manager
- Chartered Compliance Officer

TEAMWORK



*Understand the List:
Motivations of Advisors*



Understand the Estate Planning Process

- Inventory of Assets
- Inventory of Goals:
 1. Personal/Family Needs
 2. Taxes (Reduction)
 3. Charitable Passions
- Present Plan
- Second Opinion?
- Implement Plan
- Revise as Needed (Dynamic not Static)



Promote Estate Planning!

- Provides helpful service to donors and their family
- Enhances the chance of a planned gift
- Can increase the value of the planned gift
- Helps professional advisors



Role of the Advisor



"You seem to have the qualifications we're looking for in an accountant"

- Independent
- Unbiased
- Credible
- Expert counsel



Cheerleader?

- Do not necessarily expect advisors to advocate for your organization over others -
- Motivate your donors to direct their advisors!
- Advisors should understand you – be favorable – and recognize charitable planning opportunities that **match client interests ...**





*Educate the List:
Tell Your Story!*



Telling Your Story

- Deliver packets of information
- Invite to annual meeting
- Invite to a reception with board of directors



TEAMWORK



Information Packet

- Annual Report
- Investment Policy
- Spending Policy
- Fee Policy
- Board of Directors List
- IRS Determination Letter
- Types of Funds
- List of Funds
- Template Fund Agreements
- Policies Overview (Donor Advised Funds; Scholarships)
- Donor Testimonials (Newsletter/Brochure)
- Gift Planning Brochures
- Business Cards



Networking Opportunities

- ❑ Local service clubs
- ❑ Estate Planning Council. See the National Association of Estate Planning Councils to search for local councils in all states:
<http://www.naepc.org/>
- ❑ Planned Giving Council. See National Association of Charitable Gift Planning to search for local council:
<https://charitablegiftplanners.org/connect>



Additional Ideas?



*Involve the List:
Engagement Opportunities*

Advisory Committee



- Job Description: 2-3 meetings per year
- Advise on gift acceptance policies and procedures
- Review and editing of publications
- Author informational articles for newsletter





Advisory Committees

- Assist with complex gifts
- Counsel on new laws and regulations
- Meet with board of directors – potential board members
- Referrals to donors (provide more than one name to allow donor to choose)
- Note: Some donors prefer advisors in outside communities (large firms)
- Publicize name of committee

Planning Your Bequests



Estate Planning for Women



Women own or control much of the wealth in the United States. They inherit the bulk of all estates, and they own a majority of all stock traded on the New York Stock Exchange. Despite

these statistics, many women who are astute financial managers of their personal income or of their family's income just plain ignore one crucial aspect of financial management - estate planning.

Inside This Guide Book

A Lasting Expression of Life	2	Security for Your Husband	6
Disposing of Property	2	State Estate Taxes	7
Charitable Giving	3	Other Estate Planning Tools	7
Sheltering Children	3	A Letter of Instruction	8
After a Husband's Death	3	Choosing the Best Estate Plan for You	8
Preventing the Depletion of Your Estate	3	Consider an "Ethical Will"	9
The Federal Estate Tax	4	A Legacy to Future Generations	9
Estimating Your Tax Liability	4	Best Assets for a Legacy	10
Ways to Reduce Federal Estate Tax	5	Gift Annuities in a Will	10
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Logo Goes Here

Having a will can help you care for your bequests and reduce taxes.

- Bequests that provide philanthropic support and save taxes.
- How you can "share" a bequest between a family member and a worthwhile cause, and reduce death taxes, as well.
- What you should do with "tax-burdened" assets.
- Ways to make charitable bequests outside your will.

Meet your:

.....2	Computing the Deduction for a Deferred Bequest	3
.....2	Deferred Bequests Can Be Flexible	5
.....3	Temporary Bequests of Income	6
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STETSON
UNIVERSITY

Emily's First Climb



Emily started getting ready 20 minutes before we'd even left. She sat on the edge of her cabin chair and was scheduled to be on the ropes course. She was very excited about the climbing that day and wanted to be on time.

As I was putting on the final pieces of gear, I heard a very enthusiastic, "Hello, ropes course people!" As I turned around, I saw Emily and her teammates. Emily was waving from her seat. I returned her enthusiastic greeting by saying, "Welcome to the high ropes course! Congratulations, you got to be the first camper to climb this summer!"

She said, "Oh yes, I did climb. I am just excited to watch my friends climb."

"What do you mean, you can't climb?" I asked. She told me a story and I had seen it before. I could see the things I would be doing, and that I had done before. She said she was using a whole lot of things before she could say anything. I asked, "Do you want to climb?"

"Yes, but someone like me, I'm not able to climb," she said.

"You may not be able to climb like the others, I said. "But there is a way you can climb. Would you like to try? I can help you."

Emily let out a very excited "Yeah!"

"Let's get you in a harness," I said.

Emily started getting ready 20 minutes before we'd even left. She sat on the edge of her cabin chair and was scheduled to be on the ropes course. She was very excited about the climbing that day and wanted to be on time.

We used a specialized harness, Emily later called it the "sky chair." As we were stepping in the multitude of buckles, Emily said, "You know, it is okay if I don't. I have been told 'no' before."

I turned toward her and said, "Not today, today we are kayaking you." This harness had a lot of buckles to work with. We are about done."

Along with the "sky chair" I had a rigging of intense pulleys that allowed us to assist Emily as she climbed the vertical vertical portion of the course. She gave her command and away she went. As she made it all the way to the top of the course. As she was at the top, hanging out, I asked, "Emily are you ready to come down?"

"No," she replied. "I would like to hang out here for awhile." She stayed there for a good ten minutes, viewing the town below the tree line. As I lowered her viewing the town below the tree line. As I lowered her from the top of the course, her excitement and belief came back in her chest, emotions flooded over her and Emily started crying. Her counselor asked, "Emily, what's wrong?"

"I never thought something like that was possible for someone like me," she said. We were all above her emotion and tears came to many of us.

Emily's experience embodies the mission of our organization—allowing the opportunity to be possible through life-changing experiences.

Jason Cohen is the director of Team Quest, a service of True Friends.



Family-Focused Estate Planning

The estimates vary, but all surveys agree that a high percentage of Americans die without updated wills and estate plans. Depending on age and gender, the numbers range from 50 to 70 percent. What goals and objectives would you like your will/estate plan to accomplish? Most people, upon reflection, might request something like this:

- First, I want to fully provide for the economic security of my surviving spouse (presuming a second exists).
- Next, I want to ensure that family members or others who depend on me financially are properly supported and cared for—especially those who are disabled or have special needs.
- I want to minimize any disappointment, family conflict or hurt feelings that might arise from the distribution of my estate.
- I would like to keep estate taxes and probate costs to an absolute minimum, with more of my assets going to family and charities and less to the government.
- I would like to leave the world a better place, and pass on what I've learned to the next generation.

Some people also have special situations that need to be addressed, such as the transition of family business, or arranging for the care of an heir. And many would be pleased if the wishes and objectives could be accomplished in a plan that minimizes or avoids estate taxes and probate costs.

For more expert information, **Family-Focused Estate Planning** just fit out the end or contact John Laffman at john@truefriends.org or 802-697-2261.

Mark Your Calendar

Guardianship and Life Planning for Families with Disabilities Seminar

Sponsored by True Friends

When: Tuesday, October 20th
7:00 am - 9:00 am
(Light Refreshments)

Where: Camp Eden Wood
6355 Indian Chief Road
Breckenridge, MN 55346



Honoring Legacies

Fall 2015

Hello,

Thank you for your generous, committed support of True Friends over the years. We are happy to share our shared vision of **Honoring Legacies** with you. The True Friends is one of our most important programs that will be beneficial whether our relationship with True Friends begins when our loved one passes away. Our goal is to provide a much-needed gateway for you while giving your wife, Julie, and me, I am even happier to be serving as the chairperson of the True Friends Foundation. These programs impacted our lives so much that we wanted to give back.

These programs impacted our lives so much that we wanted to give back. We celebrated the 20th Anniversary of Camp Courage and this year we are celebrating 60 years of Camp Courage. With continued support from people like you, we will be providing these services for many years to come.

As a result of all the people we serve, would you consider in considering a gift many options available, as a lifetime gift, you will be happy to provide your support. If you'd like to talk to me in person, please call me at 802-697-2261 or write to john@truefriends.org. We will make the connection to you.



The David Jones Family, June 2008

Take This Opportunity

Receive our free business plan and estate planning information. Please contact us for a free information on how long.

TRUE FRIENDS HISTORY

True Friends is a nonprofit organization that provides support and resources for children and adults with disabilities.

TRUE FRIENDS VISION

A world where individuals with disabilities are treated with respect and dignity.

In honor of
David Jones
Chairman



TRUE FRIENDS

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Free Publications

✓ Yes, I would like to receive a copy of **Family-Focused Estate Planning**.

✓ Yes, I would like to receive a copy of **Family-Focused Estate Planning**.

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CITY: _____

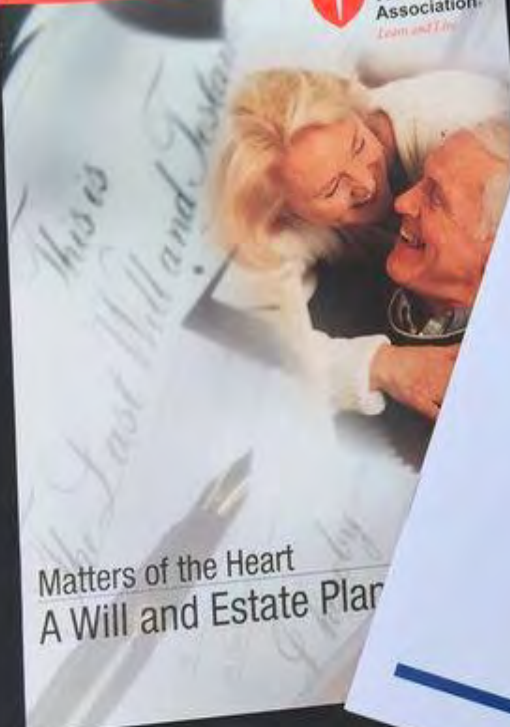


Speaking Opportunities

- Estate Planning Seminars for Donors
 1. The best advisors
 2. Panels with different skills
 3. Opportunity to meet potential clients
 4. **Formats: “Farmer’s Breakfast”, After Dinner, Afternoon in Retirement Home**
- Continuing Education Seminars for Other Advisors



American Heart Association
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This is the Last Will and Testament

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A Will and Estate Plan

TECHNIQUES FOR PLANNING A SUCCESSFUL WILL




The Marist Brothers
Provincial Development Office
4200 West 115th Street
Chicago, Illinois 60655-4306
(773) 881-5343
E-mail: maristb@aol.com

WHEN THE TIME COMES



ARTHRITIS FOUNDATION®



Additional Ideas?



*Serve the List:
Help Me, Help You*

Technical Resources for Advisors



- Newsletters with Updated Charitable Estate Planning Information
- Brochures with Latest Tax and Legal Information
- Offer to calculate charitable financial illustrations
- Offer sample trust documents/gift forms and agreements

The Advisor

four decades that benefits have stayed the same from one year to the next.

Also remaining unchanged will be the Social Security wage base. Employees and their employers will pay into the system until wages reach \$118,500. There is no earnings limit on the Medicare portion.

Recipients under the full retirement age of 66 will be able to earn up to \$15,720 in 2016—the same as in 2015—without loss of Social Security benefits. Above \$15,720, recipients lose \$1 in benefits for every \$2 of earnings. Benefit cutbacks do not apply to recipients age 66 or older who continue working.

The approximately 30% of Medicare beneficiaries who are not yet receiving Social Security payments are likely to see a jump in their premiums. A “hold harmless” law protects Social Security recipients who have their Medicare Part B premiums withheld from their checks, to avoid reducing their net benefit.

BEFORE OR AFTER – IT MAKES A DIFFERENCE

Sixty percent of the residuary of the testator’s estate was to pass to three nephews in 2010. In the year 2009, the testator died in Pennsylvania inhering, and the Pennsylvania court prior to allocation of the residuary to the Commonwealth objecting to the orphans’ court reallocation. The Pennsylvania court reallocated the residuary to the nephews as bequests that generated the tax.

PHILANTHROPY PAYS

Pamela owns two paintings, which she appreciated several-fold since she bought them 12 years ago. She has offered to buy the artwork, but has offers to buy the paintings at a steep capital gains rate of 28% for collectibles and 3.8% net (28% for collectibles and 3.8% net income tax). She has asked whether there are tax advantages to using the paintings to fund a charitable remainder trust.

The court denied the estate’s request to present testimony of the drafting attorney regarding the Davis’ intent to accept the estate’s proposed three charities agreeing to the estate’s proposed allocation of tax. The estate appealed the court’s order to reallocate the tax to the non-charitable beneficiaries.

Davis’ will provided that all taxes, “together with the expenses,” were to be paid out of and charged to his estate. The executor argued that this provision rebutted the contrary statutory presumption that beneficiaries pay the estate tax for their bequests. The Commissioner countered that the language clearly required payment of the estate tax before allocation to the beneficiaries, adding that the executor’s theory would be applicable to all bequests.

Galatis, who had no will, asked a friend to record his thoughts about the disposition of his property. The friend transferred the information to a will template found on the Internet. Galatis signed this will on February 1, naming the town of Sialthos, Greece, as his principal beneficiary. An attorney was asked to draft another will, also in favor of the creation of a charitable trust. Galatis signed on February 9.

Galatis died February 25. Two cousins contested Galatis’ will, which was the only one admitted to probate.

The court of Massachusetts affirmed the probate court’s finding that, even prior to his death, Galatis suffered from medical incapacity and, therefore, was unable to think clearly and make logical and rational decisions. The court added that because Galatis was not presented for probate, the court correctly concluded that the will admitted as Galatis’s will was invalid. *In re Estate of Galatis*, 978 F.3d 904 (9th Cir., 2016).

from several institutions it believed were holding assets or distributions from Hong’s untrustworthy. When IBMC said it would not provide the documents requested, Wells Fargo filed suit, claiming that Hoag fraudulently concealed his assets by transferring them to IBMC. IBMC moved to dismiss, saying the court lacked personal jurisdiction over the company and the untrustworthy. The trial court determined it had jurisdiction.

The Arizona Court of Appeals noted that a trustee submits to personal jurisdiction by (1) accepting the trusteeship of a trust having its principal place of administration in Arizona, (2) moving the principal place of administration to Arizona or (3) declaring that the trust is subject to Arizona jurisdiction. Because Hoag’s untrustworthy are administered in the Bahamas, IBMC also lacks subject to personal jurisdiction. IBMC also lacks “sufficient contacts” that would subject the untrustworthy to the state’s jurisdiction. It has no offices or employees and does not transact business in the state, said the court. The mere act of sending payments and documents to an Arizona resident is insufficient to constitute minimum contacts. *(Hoag Charitable Remainder Untrust v. French, No. 1 CA-SA 15-0167)*.

The Advisor

December 2015

77 JEWISH FEDERATION CINCINNATI

ESTATE PLANNER’S TIP

Homeowners might be called the most popular of all tax shelters, not only because most mortgage and home equity interest is deductible, but also because capital gains can be excluded upon the sale of a principal residence (or at least two of the five years prior to the sale) [Code §121]. The step-up in basis at death can shelter additional capital gains, but this tax break may require special planning. Take Anna, age 74 and in poor health, and her husband, Ed, age 75. The bases in their jointly owned home are only \$60,000 (\$1,200,000/\$200,000/\$300,000). If they sold the home today, they would face a tax on \$740,000 (\$1,200,000/\$200,000/\$300,000/\$280,000). That would still leave Ed with a taxable gain of \$780,000 net (his \$800,000 share of the original base plus the \$280,000 fair market value of Anna’s interest). However, there is a way for Ed to avoid the tax. If Anna dies within one year of Ed’s death, Ed’s new basis would be \$680,000 (his \$200,000 share of the original base plus the \$480,000 fair market value of Anna’s interest). That would still leave Ed with a taxable gain of \$520,000 when he sells the home (\$1,200,000/\$200,000/\$280,000/\$300,000/\$280,000). However, there is a way for Ed to avoid the tax altogether. He can make a gift to Anna of his interest in the home. At Anna’s death, the home will sell for its full fair market value. The one-third would be 1/3 Anna’s basis immediately before her death (\$200,000), plus the stepped-up basis in the home (\$800,000/\$200,000/\$300,000/\$280,000/\$280,000). The one-third would be 1/3 Anna’s basis immediately before her death (\$200,000), plus the stepped-up basis in the home (\$800,000/\$200,000/\$300,000/\$280,000/\$280,000). The one-third would be 1/3 Anna’s basis immediately before her death (\$200,000), plus the stepped-up basis in the home (\$800,000/\$200,000/\$300,000/\$280,000/\$280,000).

SOCIAL SECURITY HOLDS STEADY IN 2016

Lower gasoline prices mean Americans have more money in their pockets but they also mean that the Consumer Price Index hasn’t risen. As a result, there will be no 2016 cost-of-living adjustment for the nearly 65 million people receiving Social Security. This is only the third time in the last

published and not

PUZZLER SOLUTION

Pamela’s charitable deduction will be calculated with reference to her basis in the paintings, not their fair market value, because the artwork is considered put to an unrelated use [Reg. §1.170A-4(b)(3)]. The deduction is available in the year the trustee sells the paintings, when Pamela’s “interest” ends [Code §170(a)(3)]. However, when the paintings are sold by the trustee, there is no depletion due to capital gains or net-investment income tax. Trust payouts can be calculated on the full fair market value of the assets (Ltr. Rul. 8452026).

A current report of news and ideas for the professional estate planning advisor.

LETTING THE COMPANY PAY . . .

... contributions of most capital gains. The most significant exception is when a gift of appreciated stock is made. The donor must elect to pay the gift tax on the stock rather than on the capital gain. The election is made on Form 706, but can also be made on the return of the donor. The election is irrevocable. In some situations, the IRS has held that the donor can elect to pay the gift tax on the capital gain if the donor is the only shareholder of the company.

RETAINING INCOME FROM GIFTS OF SHARES

A donor who elects to pay gift tax on the stock rather than on the capital gain will retain the income from the stock. The donor will also retain the right to vote the stock. The donor will also retain the right to receive dividends on the stock. The donor will also retain the right to receive the stock if the donor dies before the stock is sold.

A closely held company is a corporation that is owned by a small number of shareholders. The company is usually owned by a few families. The company is usually a family business. The company is usually a private company. The company is usually a closely held company.

OPPORTUNITIES FOR S CORPORATIONS AND OWNERS

Since 1996, S corporations have been able to make charitable contributions. The contribution can be made in a number of ways. The contribution can be made as a gift of stock. The contribution can be made as a gift of cash. The contribution can be made as a gift of property. The contribution can be made as a gift of services. The contribution can be made as a gift of time. The contribution can be made as a gift of expertise. The contribution can be made as a gift of other resources.

An S corporation itself can be the donor of certain assets. With the distribution flowing through to the shareholders or

shareholders to charitable institutions. Following the rules of the corporation, the corporation will distribute the assets to the charity. The IRS has held that the corporation can make the distribution if the corporation is the donor. The IRS has also held that the corporation can make the distribution if the corporation is the donor.

to pay stock value. The contribution can be made as a gift of stock. The contribution can be made as a gift of cash. The contribution can be made as a gift of property. The contribution can be made as a gift of services. The contribution can be made as a gift of time. The contribution can be made as a gift of expertise. The contribution can be made as a gift of other resources.

Charities also may be willing to accept shares of closely held S corporation stock in exchange for gift annuities. The charity can offer to redeem the shares. However, the charity can offer to accept the shares if the charity is the donor. The charity can offer to accept the shares if the charity is the donor.

their personal income tax returns. A corporation can also contribute to a charity. The contribution can be made as a gift of stock. The contribution can be made as a gift of cash. The contribution can be made as a gift of property. The contribution can be made as a gift of services. The contribution can be made as a gift of time. The contribution can be made as a gift of expertise. The contribution can be made as a gift of other resources.

The IRS has ruled that an S corporation could establish a charitable lead trust, which can be an effective way for a family corporation to benefit charity and pass valuable appreciating assets to a child of the shareholders in time or in monthly tax cost (Letter Ruling 9512002).

Requests under the S corporation regime will not be charitable lead trust or charitable remainder trust will not avoid the corporation's S status. However, the trust could own the S stock until two years of the day on which the stock is transferred to the trust (Code § 1361(c)(2)(A)(ii)).

CORPORATIONS CAN BE DONORS, TOO

Just as individuals can be donors, corporations can be donors. The corporation can make a gift of stock. The corporation can make a gift of cash. The corporation can make a gift of property. The corporation can make a gift of services. The corporation can make a gift of time. The corporation can make a gift of expertise. The corporation can make a gift of other resources.

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ESOPS AND CHARITY

Many small business owners have found that an Employee Stock Ownership Plan (ESOP) can be the best way to provide liquidity for the company while providing an optimal path for the sale of the stock. Stock owned in an ESOP is sold to the ESOP, with the proceeds used to purchase replacement property (RRP) within 12 months. The RRP is shares of domestic corporations. The ESOP is the donor of the stock.

NO NEED TO

Just as individuals can be donors, corporations can be donors. The corporation can make a gift of stock. The corporation can make a gift of cash. The corporation can make a gift of property. The corporation can make a gift of services. The corporation can make a gift of time. The corporation can make a gift of expertise. The corporation can make a gift of other resources.

Charities who generally receive their gifts in the form of stock. The charity can make a gift of stock. The charity can make a gift of cash. The charity can make a gift of property. The charity can make a gift of services. The charity can make a gift of time. The charity can make a gift of expertise. The charity can make a gift of other resources.

LETTING THE COMPANY PAY THE SHAREHOLDER'S GIFT

Owners of closely held companies often have the task of deciding how to pay the gift tax on the stock. The owner can pay the gift tax on the stock. The owner can pay the gift tax on the capital gain. The owner can pay the gift tax on the stock. The owner can pay the gift tax on the capital gain. The owner can pay the gift tax on the stock. The owner can pay the gift tax on the capital gain.

When the owner of a closely held S corporation, the gift tax on the stock can be paid by the corporation. The corporation can pay the gift tax on the stock. The corporation can pay the gift tax on the capital gain. The corporation can pay the gift tax on the stock. The corporation can pay the gift tax on the capital gain.

THE ESTATE PLANNER

A Quarterly Publication for Financial Professionals

Issue #71

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The issue of The Estate Planner explains a new way for closely held companies to make charitable contributions. The issue also explains how closely held companies can make charitable gifts to charity. The issue also explains how closely held companies can make charitable gifts to charity.

We also have available a comprehensive planning booklet, *Planning and Donating Gifts and Trusts of Closely Held Stock*. For your complimentary copy of this guide to gift planning for business owners, please return the enclosed card or call our Office of Gift Planning at (800) 643-6114.

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Please send me a free copy of your in-depth booklet, *Planning and Donating Gifts and Trusts of Closely Held Stock*.

One or more of my clients have included AICR in their estate plans (trust, will, life insurance, etc.).

I have clients who might be interested in planning gifts to AICR. Please have a representative of your Office of Gift Planning call me.

I would be interested in receiving periodic e-mail updates on the types of subject matter contained in *The Estate Planner*.

To: AMERICAN INSTITUTE FOR CANCER RESEARCH
1759 R Street, NW • Washington, DC 20009
ATTN: Kathy Ward

Name _____
Firm _____
Address _____
City _____ State _____ ZIP _____
Telephone _____
E-Mail _____

1992.1

American Institute for Cancer Research

Charitable Gift Planning Guidelines

Options and Strategies

- Charitable Remainder Trusts
- Charitable Gift Annuities
- Pooled Income Funds
- Charitable Lead Trusts
- Remainder Interests
- Charitable Bequests
- Cash Contributions
- Marketable Securities
- Real Estate
- Closely Held Securities
- Life Insurance
- IRA Gifts
- Tangible Personal Property

Your 2015 Personal Planning Guide

Ideas and Strategies on

- Estate Planning
- Gifts from You
- Income Tax Planning
- Investment
- Social Security
- Charitable

2015 Federal Tax Pocket Guide

For Advisers and Planners

- Federal Individual Income Tax
- Income Tax on Estates and Trusts
- Federal Corporation Tax
- Federal Alternative Tax on Capital Gains (Rates and Credits)
- Federal Alternative Minimum Tax
- Federal Estate Tax Formula
- Federal Gift Tax Formula
- Charitable Income Tax Deduction and Gift Annuities
- Charitable Remainder Annuity Trusts
- Charitable Remainder Unitrusts
- Charitable Gift Techniques Compared

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(Your input can appear in the above space or the area can be left blank.)



Web Resources

- Purchased Legal Resources for Web Site: online gift calculators, research tools, planned giving information/forms
- Email Blasts with Latest New Laws, Court Rulings, AFR Rates, etc.
- *Planned Giving Design Center* at www.pgdc.com





Charitable Planning Resources

- Sample Gift Agreements
- Planned Gift Documents (e.g., bequest language, trusts, gift annuities)
- Gift Acceptance Policies (e.g., assets, life income plans)
- Gift and Fund Management Policies (e.g., Donor Advised Funds, Scholarships)
- Confidential Information about Other Charities

Vendors for Print and Web Resources



- Crescendo
- Endowment Development Services (EDS)
- PG Calc
- R&R Newkirk
- Sharpe and Co.
- Stelter
- Pentera
- Others!

TEAMWORK



Continuing Education Credits

- Depends on the profession or certification
- For some, it depends on the state: attorneys, accountants, life insurance
- For others, it depends on national organizations: CFP Board, American College, American Bankers Association, etc.
- **“Ethics” credit may be required and can be** integrated with charitable planning topics

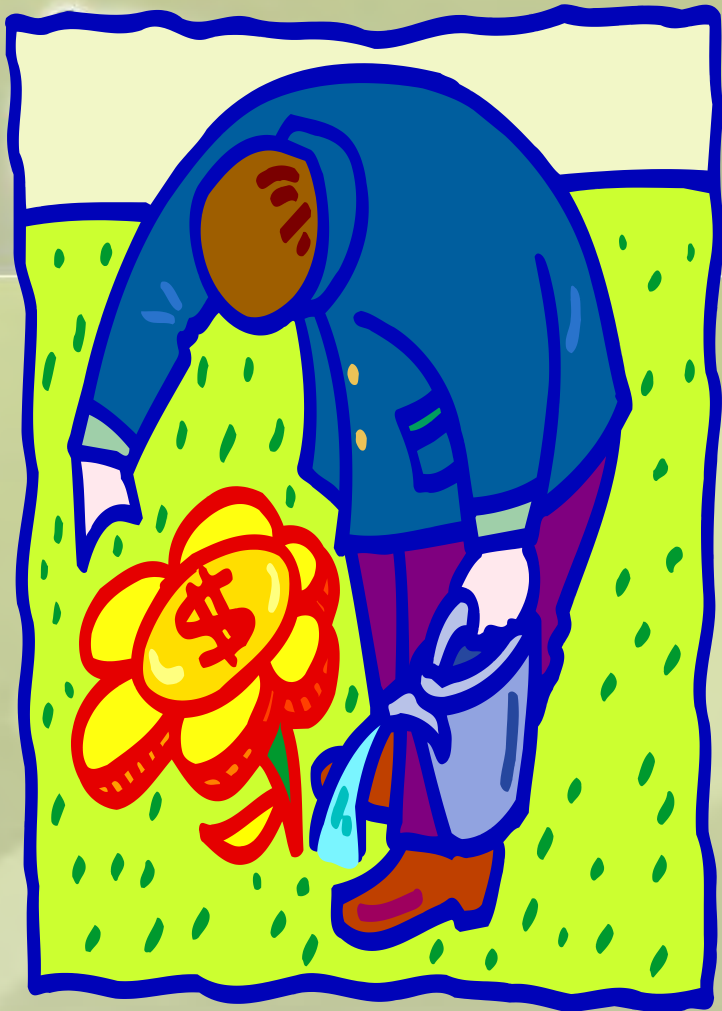


Continuing Education Training

- Host live seminars
- Consider webinars that you organize or host from an external vendor
- Secure sponsors (banks, firms, other charities)
- Use local experts and/or outside speakers
- Apply for continuing education credits
- Be sure to take an opportunity to tell your story! Offer tours, feature staff, invite board to participate



Additional Ideas?



"It takes a noble person to plant a seed to grow a tree that will one day provide shade to those whom one may never meet."

Dr. David E. Trueblood
(Earlham College)