

## 2018 - The Basics of Planned Giving for Generalists

### Session

### Instructors

#### **Session One: Tax Basics**

**Rick Oldenburg, CAP®**

- I. Income tax
- II. Estate tax
  - A. Federal
  - B. Washington state
- III. Gift tax
- IV. Generation Skipping Tax (GST)
- V. Charitable deductions/exclusions

October 12, 2018

#### **Session Two: Current Gifts**

**Kaarin Austin, JD**

- Cash
- Appreciated property
- Specific assets
  - A. Stocks
  - B. Mutual funds
  - C. Tangible property
  - D. Real estate
- IV. General deductibility rules
  - A. 50% rule
  - B. 30% rule
  - C. Carryovers

October 19, 2018

#### **Session Three: Bequests, substitutes & Probate**

**Colby Parks, JD**

- I. Bequests
  - A. Wills
  - B. Revocable living trusts
  - C. Types of bequests
    - 1. Specific
    - 2. Residuary
    - 3. Contingent
- II. Bequest substitutes
  - A. Definition
  - B. Examples
- III. Probate Process

October 26, 2018

## Session Four: CGAs and Remainder interests

Doug Page, CAP®

November 2, 2018

### CGAs

- A. Definition
- B. Types
  - 1. Immediate
  - 2. Deferred
- C. Varieties
- D. Basic Washington rules
- E. Reinsurance
- F. Community foundations

### II. Remainder interests

- A. Home
- B. Farm

## Session Five: CRTs

Rick Oldenburg, CAP®

November 9, 2018

- I. CRATs (Charitable Remainder Annuity Trust)
- II. CRUTs Charitable Remainder UniTrust)

## Session Six: CLTs

Todd Blodgett, JD

November 16, 2018

- I. CLATs (Charitable Lead Annuity Trust)
- II. CLUTs (Charitable Lead UniTrust)

## Session Seven: Putting It All Together

All Instructors

November 30, 2018

How to recognize a Planned Giving prospect

- A. Situations to look for
- B. Verbal cues
- II. How to get help

### **Instructors:**

Kaarin Austin, JD – Director of Gift Planning, Pacific Lutheran University

Todd Blodgett, JD – Estate Planning Attorney, Eisenhower Carlson PLLC

Rick Oldenburg CAP®, Principal Gift Planner, Oldenburg & Associates

Doug Page CAP®, Executive Director of Gift Planning, Pacific Lutheran University

Colby Parks, JD – Estate Planning Attorney, A. Colby Parks Attorney at Law PS

### **Cost:**

SSPGC & WPGC members: \$45

Non- members: \$95 (Which includes SSPGC Membership through 2018!)

Sessions held Friday at noon, on Oct.12, 19, 26, Nov. 2, 9, 16, 30.

LOCATION: Tacoma Lutheran Retirement Community

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