

# Structuring Blended Gifts

## Day One

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**8:00 Registration and Continental Breakfast**

**8:30 Introduction**

**9:10 Session I – Overview of Blended Gifts**

It is vital that those engaged in nonprofit fund development understand the interaction of a variety of factors that determine not only who will make charitable gifts but why they will make them. Learn why economic recovery, rapid changes in the makeup of the U.S. donor population and changing tax incentives will combine to have a major impact on the ways gifts are structured and why donors and advisors will increasingly turn to gifts that feature both current and future benefits.

**10:10 Session II – Why Cash Is No Longer the King of Philanthropy**

The larger a gift, the more likely it is to be made in a form other than cash. Learn why in some years, for example, gifts of appreciated securities have amounted to more than the value of all bequests received by America's nonprofits. Given recent investment market performance and the stabilization of real estate values, more donors are choosing to make their gifts using these and other assets. This session will explore the types of assets donors own, how to encourage larger noncash gifts and the additional tax motivations these gifts offer when compared to gifts of cash.

**11:10 Session III – Tax Matters—The Role of Taxes in Blended Gifts**

Tax savings are among the least important of the motivations that lead donors to make major gifts—whether current or deferred. Donors receive the same tax benefits regardless of the charitable recipient. Overemphasis on tax incentives can be a mistake when cultivating donors. On the other hand, not understanding the important role of tax considerations when structuring a gift can lead to the loss of gifts. This session will introduce the basics of income, estate and gift taxes and how careful planning can help donors increase the size of their gifts. A summary of proposed tax law changes will be featured as well.

**12:00 Lunch on Your Own**

### **1:30 Session IV – Understanding Basic Structuring Tools**

All of the more sophisticated tools available to help donors make blended gifts are based on wills, trusts, contracts and deeds, either alone or in combination. This session will explain the basics of each of these powerful tools and how they offer opportunities to receive current and future gifts without the need to create a separate gift planning vehicle.

### **3:00 Session V – Gifts That Meet Multiple Goals for Donors**

Experienced fundraisers know that when asked for a large gift or when thanked for one of relatively modest size, donors will often express a desire to make the asked-for gift or to give more than they have just given but will express concern about their need to first meet important financial goals. Learn how to recognize these concerns and how time-tested planning tools can make it possible for donors to make gifts that blend their need to fund retirement, provide for loved ones and other personal planning needs with their desire to make meaningful charitable gifts.

### **4:25 Group Discussion – All the Ifs, Ands and Buts**

Open dialogue and an opportunity for review and questions regarding the day's presentations.

## **Day Two**

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### **8:00 Continental Breakfast**

### **8:30 Session VI – How “Planned Gifts” Can Produce Near-Term Income**

Planned gifts need not take years to generate resources. As the Greatest Generation fades from the scene and a smaller Silent Generation will inevitably generate fewer estate gifts, Baby Boomers are now entering the world of major gifts with life expectancies of 20 to 35 years or longer. Learn how blended gifts can use traditional planned gifts to produce usable funds that are not based on these life expectancies. A variety of possibilities will be presented with examples based on actual gifts in order of the time period required for the charitable recipient to benefit. This presentation will be of special interest to those charged with raising funds to meet both current and future needs.

### **9:50 Session VII – Accelerating Bequests—Let Us Count the Ways**

During the Great Recession many institutions broadened campaign gift crediting guidelines to recognize estate gifts from those with life expectancies of decades or longer. Now that a new round of campaigns is upon us, what do they do for an encore? Can a donor put a charity in their will “again”? This session will explore a variety of methods for accelerating bequests in ways to meet personal needs, provide current tax savings and qualify as a new gift for recognition in current campaigns.

### **11:10 Session VIII – Blended Gifts for Blended Families**

In recent years there has been a tremendous shift in the makeup of American families. Baby Boomers waited later to marry and have children. Many donors are managing the complexities of blended families. Their estate, financial and philanthropic planning may be more challenging as a result. Fortunately, blended gifts can be a solution. Learn how carefully planned gifts can provide solutions to what might otherwise seem to be insoluble challenges.

### **12:00 Lunch on Your Own**

### **1:30 Session IX – Organizing for Blended Gifts**

Understanding blended gifts is just the beginning. Successful programs in coming years will also need to “blend” their organizational structures in ways that make blended gifts possible. Explore the strengths and weaknesses of six basic major gift planning models now commonly pursued and how to succeed in the model your organization currently pursues. Options for crediting guidelines and staff included.

### **2:30 Session X – The Best Laid Plans...**

A positive response from a donor can be just the beginning when working to complete a major gift. Baby Boomers are increasingly more sophisticated in their financial and estate planning. Many have relationships with a number of professional advisors. In an age of “impact philanthropy,” donor advised funds and other innovations, advisors are increasingly involved in the gift planning process. This session explores the role advisors can play—ranging from ally to adversary—with special attention to the types of gifts they might wish to encourage (or discourage) depending on their vested interests. Learn how to work with donors and advisors in ways that help complete gifts and build lasting and mutually beneficial relationships.

### **3:20 Questions & Answers**

## **Hotel Pricing Information**

### **SBG (Washington DC) April 18-19, 2017**

**If you need hotel accommodations**, please call Hilton Alexandria Old Town reservations office at (800) 445-8667. We have negotiated a group rate of \$199 per night, which will be in effect through March 18, 2017, subject to availability. Please be aware that if the reserved block of rooms sells out before this date, your rate may be higher. Also, parking charges may apply on the hotel premises.

### **SBG (New York) August 10-11, 2017**

**If you need hotel accommodations**, please call Marriott New York East Side reservations office at (800) 228-9290. We have negotiated a group rate of \$239 per night, which will be in effect through July 14, 2017, subject to availability. Please be aware that if the reserved block of rooms sells out before this date, your rate may be higher. Also, parking charges may apply on the hotel premises.

### **SBG (Chicago) October 2-3, 2017**

**If you need hotel accommodations**, please call Courtyard Chicago Downtown/Magnificent Mile reservations office at (312) 573-0800. We have negotiated a group rate of \$229 per night, which will be in effect through September 1, 2017, subject to availability. Please be aware that if the reserved block of rooms sells out before this date, your rate may be higher. Also, parking charges may apply on the hotel premises.

## **AGENDA: Structuring Blended Gifts**