SHARPE newkirk 5-Day Comprehensive Planned Giving Seminar

January 13-17, 2020
Sheraton Lake Buena Vista Resort
12205 S Apopka Vineland Rd
Orlando, FL 32836

The nation's finest, week-long comprehensive planned giving seminar features some of the most respected experts in the field and offers the groundwork for those who are new to gift planning while presenting an interactive "refresher" for more experienced fundraisers. The seminar will cover the basics of gift and estate planning, the tax considerations of giving, the advantages of giving cash and noncash gifts, how to market planned giving and more.

Speakers

Aviva Shiff Boedecker, J.D., SHARPE newkirk Senior Consultant

Aviva Shiff Boedecker is based in San Francisco, California and has more than 30 years of gift planning experience. She frequently authors planned giving articles and has served for more than a decade each as a director of planned giving at the University of California, Berkeley and the Marin Community Foundation. Aviva has also served on the boards of the CGP and is a past president of both the Northern California Planned Giving Council and the Marin County Estate Planning Council.

John W. Jensen, CFP®, SHARPE newkirk Senior Vice President & Senior Consultant

John Jensen is based in Washington, DC and has worked with many nonprofits to improve their planned giving performance. He regularly conducts Planned Giving Program Audit and Assessments, in addition to a wide range of gift planning consulting services. He is a frequent speaker at local and national fundraising conferences and has served on the board of CGP as well as the National Capital Gift Planning Council. Prior to joining Sharpe, John served as vice president of development for The Nature Conservancy and the National Wildlife Federation.

Laura Knitt, J.D., SHARPE newkirk Senior Consultant

Laura Knitt joined SHARPE newkirk in 2018. Previously, Laura worked with a large national nonprofit, the Evangelical Lutheran Church in America, where she served in progressive roles as associate director for planned giving, director for legal and regulatory compliance and assistant general counsel. She brings valuable experience in donor stewardship, planned giving and major gifts, endowments and donor advised funds, real estate and securities, regulatory compliance and nonprofit governance. She is a graduate of the University of Wisconsin-Madison and the University of Wisconsin Law School and currently serves on the board, and as corporate secretary, of the Chicago Council on Planned Giving.

Barlow T. Mann, J.D., SHARPE newkirk Executive Vice President and Chief Operating Officer

Barlow Mann was formerly director of development for the University of Tennessee Health Science Center. He has authored articles on planned giving for *Fund Raising Management*, *Planned Giving Today* and *Trusts & Estates* magazine, and his commentaries have been featured in *The Chronicle of Philanthropy* and *The NonProfit Times*. He has also been a speaker for local and national fundraising groups for more than 30 years, including the AHP, AFP, CGP, ACGA, AHA and others.

Agenda

Day One

8:15 **Welcome and Opening Remarks**

9:00 **Session 1—Overview of the Seminar**
What the seminar will cover over the five days and how content will apply to new gift planners as well as more experienced fundraisers.

9:30 **Break**

9:45 **Session 2—Introduction to Planned Giving Opportunities—John Jensen**
Includes an introductory review of the basic gift vehicles and structures, as well as purposes and markets for various planned gifts and how they are made. This session also addresses the advantages and obstacles typically found with certain planned gifts.

10:45 **Session 3—Essentials of Federal Tax System for Individuals—Aviva Shiff Boedecker**
Gift planners don't have to be tax attorneys to be effective in working with donors, but they do need to be "tax literate"—to know the basics of federal income taxes so they can recognize and understand donors' tax problems and present the tax-saving opportunities available through gift planning.

11:45 **Lunch Provided**

1:15 **Session 4—Essentials of Federal Tax Treatment of Charitable Gifts—Barlow Mann**
Most people have a vague understanding that they can save taxes by giving to charity and that these tax incentives make philanthropy more attractive. Less understood, however, is how these savings occur, who they apply to and the underlying federal tax treatment of charitable gifts. Includes case studies for discussion.

2:45 **Break**

3:00 Session 5—Essentials of Federal/State Gift and Estate Taxes—Laura Knitt

Federal estate taxes are now a concern only for Americans with taxable estates of over $11.4 million (less than one-tenth of 1% of the population). But a much larger percentage of planned giving prospects may be affected by other taxes. State inheritance/estate taxes and income taxes on retirement accounts, savings bonds and other “income in respect of a decedent” can still deplete a person’s estate. Gift planners should know the basics of state and federal transfer taxes and be conversant with estate planning strategies that may include charitable giving.

4:00 Q&A

4:30 Conclude

Day Two

8:15 Opening Remarks

8:30 Session 6—Overview of Outright Noncash Gifts—Barlow Mann
Outlines a number of gifts of property other than cash, including Charitable IRA transfers, life insurance, appreciated securities, bargain sales and more.

9:30 Break

9:45 Session 7—Outright Gifts of Real Estate—Aviva Shiff Boedecker
Real estate can be a great gift or an epic nightmare. The difference may depend on whether the development and finance officers know what to ask before accepting the gift. This session will cover forms of real estate ownership, tax and practical considerations, the policies and internal procedures that should be in place, pitfalls and common sticking points, donor relations considerations and the essential questions to raise about gifts of real estate.

10:45 Session 8—Workshop on Outright Gifts—John Jensen
An interactive discussion and case study on assisting and motivating a well-off donor to decide the best way to make an outright gift given a variety of assets the donor owns. It will also include a case study of two bargain sales, including one using mortgaged real estate.

11:45 Lunch on Your Own

1:15 Session 9—Building and Maintaining the Testamentary Gifts Pipeline—Barlow Mann
A planned giving pipeline is like a gold mine. It is important to measure not only the value of what is coming out but also the value of the time and other resources being devoted to the mining process.

2:15 Session 10—Deferred Gifts: Gifts by Wills and Simple Remainders—Aviva Shiff Boedecker
Wills have historically been the primary method of transferring assets at death, but today testamentary assets are increasingly transferred through revocable living trusts and even outside of the traditional estate administration process. This session will cover wills, revocable living trusts and assets that are transferred with designation of beneficiary documents, such as retirement plans, insurance policies and some financial accounts.

3:30 Session 11—Gifts of Retirement Plans and Life Estates—Barlow Mann & Laura Knitt
Retirement plan assets may be "tax-burdened" to the extent that family members or friends may have to pay income tax on assets as they are withdrawn. Retirement plan assets make great charitable gifts because charities don't pay tax on the withdrawals. Among the items addressed in this section are ways to benefit family and charity with retirement plan assets. We will also talk about the possibility of tax-favored plans for giving a remainder interest in real estate (farms and personal residences) now, while continuing to use the property for a period of time.

4:30 Q&A

5:00 Conclude

Day Three

8:15 Opening Remarks

8:30 Session 12—Charitable Gift Annuities—John Jensen

The basics of this popular gift vehicle in three forms—immediate, deferred and flexible CGA—as well as when each might be used. This session will also walk through tax implications and potential "tax traps," special ways to use gift annuities, state and federal regulation of annuities, who makes these gifts, typical CGA donor characteristics and why donors make these gifts.

9:30 Session 13—Charitable Remainder Trusts—Laura Knitt

People who have included, or plan to include, bequests to charities in their wills or living trusts often are better advised to "accelerate their bequests" through a charitable remainder trust that provides a gift at death, but additionally offers income tax deductions, capital gains tax benefits, the assistance of a skilled trustee, the satisfaction (and recognition) of making a lifetime gift, plus a variety of other potential benefits.

10:30 Break

10:45 Session 14—Workshop on Life Income Gifts—John Jensen & Laura Knitt

An interactive discussion with examples and case studies on identifying issues and opportunities with a range of gifts structured either as charitable gift annuities or charitable remainder trusts.

11:45 Lunch on Your Own

1:15 Session 15—Charitable Lead Trusts—Barlow Mann

In the wake of 2017 tax reform, it is becoming increasingly clear that charitable lead trusts (CLTs) will continue to play an important role in philanthropic planning. CLTs can help donors make larger charitable gifts while also timing inheritance transfers and generating a variety of tax benefits for their charitable gifts.

2:15 Session 16—Charitable Endowments, Private Foundations and Donor Advised Funds—Aviva Shiff Boedecker & Laura Knitt

This session will help you determine when an endowment is or is not appropriate, how endowments must be managed and how to assist donors who have or may be considering giving through donor advised funds, supporting organizations and private foundations.

3:15 Q&A

3:30 Conclude

Day Four

8:15 Opening Remarks

8:30 Session 17—Blending Major and Planned Gifts—Barlow Mann
How to help donors plan and structure gifts that allow them to give more while meeting personal and philanthropic objectives.

9:30 Break

9:45 Session 18—Charitable Estate Planning Techniques—John Jensen
This session will take a closer look at estate gifts that provide for loved ones before providing for charity later. Includes interesting gift approaches and techniques for charitable and non-charitable purposes, basic IRS & other “Rules of the Road” for estate gifts when the tax deduction is important and when it doesn’t matter and state-level estate and inheritance tax issues to be aware of. Real-life examples are shown of a variety of gift situations for different circumstances.

10:45 Session 19—Marketing Planned Giving, Part 1—Barlow Mann
How segmented approaches using a mix of communication techniques and channels can help donors make their gifts in the best ways without disrupting other fundraising initiatives. A sample marketing plan and calendar will be included to help you fine tune your own gift planning marketing strategies to reach your best prospects at the right time in their lives to consider various gift options.

11:45 Lunch on Your Own

1:15 Session 20—Marketing Planned Giving, Part 2—John Jensen
This is *your* session. We want to hear from the trenches. What gift planning marketing strategies have worked? Which have not? What are some of the surprise challenges you have faced with recent gift planning? What are some of your successes?

2:15 Session 21—Helping Your Donors Make Gifts—Barlow Mann
You are dealing with a donor who wishes to make a substantial gift. What do you do next? Do you need a proposal or a gift agreement? How do you help a motivated donor discussion turn into a completed gift? This session will offer tips on listening, triaging, proposing and negotiating planned gifts.

3:15 **Break**

3:30 **Session 22—Workshop on Ethical Standards in Charitable Gift Planning—Laura Knitt**
Gift planners inevitably encounter ethical questions as they work with prospects and their professional advisors. Guidance is provided by the *Model Standards of Practice for the Charitable Gift Planner*, promulgated by NCPG and ACGA in 1991, but planners sometimes must rely on conscience, their better instincts and ethical rules of thumb.

4:30 **Q&A**

5:00 **Conclude**

Day Five

8:15 Opening Remarks

8:30 Session 23—Planned Giving Policies, Procedures and Administration—Aviva Shiff Boedecker & Laura Knitt
The policies and systems that can help you keep “interesting” gifts from becoming problems. This session will cover the most important issues to be aware of and questions to ask about proposed planned gifts, “unusual” and noncash assets, endowments, planned giving vehicles and donor recognition. Using case studies, we will discuss a variety of everyday and not-so-everyday situations development officers may encounter.

9:30 Session 24—Estate Settlement Issues—John Jensen
The bequest settlement process can be a very delicate and complicated part of the gift planner’s duties. This session will offer ways to help those responsible for estate settlement plan for a proper response to a donor’s death and anticipate issues that may arise.

10:30 Session 25—2019 Overview and Outlook for the Future

11:00 Adjourn

Hotel Information

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If you need hotel accommodations, please call Sheraton Lake Buena Vista Resort reservations office at (800)423-3297 and ask for the “Sharpe Newkirk” rate or use this link. We have negotiated a group rate of $199 per night, which will be in effect through December 11, 2019, subject to availability. This special rate will be available January 9 through January 20, 2020. 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.