SSPGC South Sound PLANNED GIVING COUNCIL

2021 - The Basics of Planned Giving for Generalists

Session	**Instructors**

Session One: Tax Basics

Jeanne Sacks, CPA CGMA CAP® and Rick Oldenburg CAP®
October 08, 2021

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

Session Two: Current Gifts

Kaarin Austin, JD
October 15, 2021

I. Cash
II. Appreciated property
III. Specific assets
  A. Stocks
  B. Mutual funds
  C. Tangible property
  D. Real estate
IV. General deductibility rules
  A. 60% rule
  B. 30% rule
  C. Carryovers
V. Donor Advised Funds

Session Three: Bequests, substitutes & Probate

Colby Parks, JD
October 22, 2021

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

Session Four: CGAs and Remainder interests

Doug Page, CAP®
October 29, 2021

I. 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®**
I. CRATs (Charitable Remainder Annuity Trust) November 5, 2021
II. CRUTs Charitable Remainder UniTrust)

Session Six: CLTs **Todd Blodgett, JD**
I. CLATs (Charitable Lead Annuity Trust) November 19, 2021
II. CLUTs (Charitable Lead UniTrust)

Session Seven: Putting It All Together **All Instructors**
How to recognize a Planned Giving prospect December 03, 2021
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 – Partner, Estate Planning Attorney, Eisenhower Carlson PLLC
Rick Oldenburg CAP® – Principal, Legacy 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
Jeanne Sacks, CPA CGMA – Manager, Tax Department, Johnson Stone Pagano P.S.

Cost:

SSPGC & WPGC members: $45

Non- members: $95 (Which includes SSPGC Membership through 2022!)

Sessions held Friday at noon, on Oct.8, 15, 22, 29, Nov. 5, 19, Dec. 03.
LOCATION: ZOOM Virtual Meeting Platform
Contact Rick Oldenburg for more information: (253) 691-3195
rickwork49@gmail.com

Online Sign-up – includes an additional $2.50 processing fee

Non-Members $97.50 (includes 2022 Membership) {Link}
SSPGC/WPGC Members $47.50 (Classes only) {Link}