2022 - The Basics of Planned Giving for Generalists

Session	**Instructors**

Session One: Tax Basics — **Jeanne Sacks, CPA CGMA CAP® and Rick Oldenburg, CAP®** — October 12, 2022

- 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 21, 2022

- 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 26, 2022

- 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®** — November 02, 2022

- I. CGAs
  - A. Definition
  - B. Types
    - 1. Immediate
    - 2. Deferred

Session Four: CGAs and Remainder interests (Cont.) **Doug Page, CAP®**

C. Varieties
D. Basic Washington rules
E. Reinsurance
F. Community Foundations

II. Remainder interests
A. Home
B. Farm

Session Five: CLTs **Todd Blodgett, JD**
November 09, 2022

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

Session Six: CRTs **Rick Oldenburg, CAP®**
November 18, 2022

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

Session Seven: Putting It All Together **All Instructors**
November 30, 2022

I. 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 Major and Planned Giving, KNKX Public Radio
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 CAP®– Manager, Tax Dept., Johnson Stone Pagano P.S.

Cost:

SSPGC & WPGC members: $45

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

Sessions held Wed or Fri at noon, on Oct.12, 21, 26, Nov. 02, 09, 18, 30.
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 *Membership thru 2022*) **Sign up Here**
SSPGC/WPGC Members $47.50 (Classes only)