South Sound PLANNED GIVING COUNCIL

2024 - The Basics of Planned Giving for Generalists

Session	**Instructors**
Session One: Tax Basics	
Welcome & Introduction to the Basics	**Rick Oldenburg, CAP®**
I. Income tax	**Jeanne Sacks, CPA CGMA CAP®**
II. Estate tax	**Fri.** October 11, 2024
A. Federal	
B. Washington state	
III. Gift tax	
IV. Generation Skipping Tax (GST)	
V. Charitable deductions/exclusions	
Session Two: Current Gifts	**Kaarin Austin, JD**
I. Cash	**Fri.** October 18, 2024
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	**Brianne Kampbell, JD**
I. Bequests	**Wed.** October 23, 2024
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®**

Wed. October 30, 2024

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®**

Wed. November 06, 2024

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

Session Six: CLTs — **Jeff Myers, JD LLM**

Fri. November 15, 2024

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

Session Seven: Putting It All Together — **All Instructors**

Fri. November 22, 2024

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 – Associate Director of Development, KNKX Public Radio
Brianne Kampbell, JD – Estate Planning Attorney; Kampbell Legal Planning, PLLC
Jeff Myers, JD LLM - Sr. VP & Private Client Manager, Bank of America Private Bank
Rick Oldenburg CAP® – Principal, Sr. Legacy Gift Strategist; Oldenburg & Associates
Doug Page CAP® – Sr. Legacy Advisor; Greater Tacoma Community Foundation
Jeanne Sacks CPA CGMA CAP®– Tax Technical Lead.; Johnson Stone Pagano P.S.

Cost:

SSPGC & WPGC members: $45

Non- members: $95 (Which includes SSPGC Membership through 2025)

Sessions held at noon, on **Friday Oct. 11, 18**, **Wednesday Oct 23, 30 & Nov. 6** & **Friday Nov. 15, 22**

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 2025*)
SSPGC/WPGC Members $47.50 (Classes only)

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