

## **The 25th Annual Estate and Charitable Gift Planning Institute**

### **THE SILVER ANNIVERSARY Renewing Your Estate Planning Vows**

#### **AGENDA**

##### **Session I**

##### **Samuel Donaldson – Something Borrowed, Something Blue: Recent Developments in the Federal Tax Laws**

**9:30-11:00 a.m.**

Keeping things fresh in a marriage and estate planning means constantly changing to keep up with the times. Sam will provide a complete overview of recent developments in federal income, estate, and gift tax laws. This informative and entertaining presentation will include an overview of what's happening in Washington, recent changes in statutes, regulation and ruling and an interesting overview of case law applicable to estate and charitable planners. The presentation will include:

- Analysis of pending (or passed) tax reform
- Creating estate plans that survive tax reform
- Successful charitable giving strategies
- Basis planning ideas

##### **Ethics Session**

##### **Ann Burns – I do! I don't! A planner's guide to ethical dilemmas estate and charitable planners face.**

**11:00 -Noon**

Doing the right thing isn't always easy. Determining where client conflicts might arise, avoiding malpractice, and staying up to date on the latest trends and developments can leave planners in a quandary. This ethics session will include a review of current rulings and cases around the country on ethics topics including:

- Mistakes and errors by attorneys
- Avoiding, disclosing, and addressing conflicts of interest
- Joint representation of a married couple
- Disclosing potential malpractice to a client

##### **LUNCH**

**12:00 noon to 1:00 p.m.**

## **Session II**

### **Ann Burns – Engaging Your Client in the Charitable Conversation**

**1:00-3:00 p.m.**

Planners sometimes struggle with “popping the question” with their clients about charitable planning. This presentation will include tips on how to introduce the topic of charitable giving with clients and assist them on discussions of how much, to whom, and when. Ann will address some of the following topics:

- Clients desire and expect advisors to discuss charitable giving with them.
- Raising charitable giving strategies for clients’ stages in life and wealth.
  - Younger clients with less wealth may choose contingent testamentary gifts.
  - Middle aged clients who are more financially secure are more receptive to affirmative giving during life and at death.
  - Older clients with well-settled wealth more often consider more active and complex lifetime giving and larger testamentary charitable gifts.
- Counseling clients about “how much”:
  - 1% Club or tithing
  - Maximizing tax leverage
  - Endowing lifetime giving with a testamentary gift
  - Charity as a child
- “Trumping” the estate tax deduction: Specialized gifts when there is no federal estate tax
  - Terminating existing CRTs
  - Retirement assets
  - Business succession
  - Special assets
  - CRTs for farm assets

## **Session III**

### **Ann Burns and Sam Donaldson – Wrap-up Discussion/Q&A**

**3:00-3:30 p.m.**

## **Conclusion**

**3:30 p.m.**

**\*All times are Central Time Zone**