

2020 - The Basics of Planned Giving for Generalists

Session

Instructors

Session One: Tax Basics

Jeanne Sacks, CPA CGMA CAP®

and Rick Oldenburg CAP®

October 09, 2020

- 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 16, 2020

- 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 23, 2020

- 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 30, 2020

- 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®

November 6, 2020

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

Session Six: CLTs

Todd Blodgett, JD

November 13, 2020

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

Session Seven: Putting It All Together

All Instructors

How to recognize a Planned Giving prospect

November 20, 2020

- 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 – Estate Planning Attorney, Eisenhower Carlson PLLC
Rick Oldenburg CAP®, Principal 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 2021!)

Sessions held Friday at noon, on Oct.9, 16, 23, 30, Nov. 6, 13, 20.

LOCATION: ZOOM Virtual Meeting Platform

Contact Rick Oldenburg for more information: (253) 691-3195

rickwork49@gmail.com