

Probate and Pumpnickel
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Philanthropy, Charity, and Tax Planning: The Psychology of Giving
Presented by:
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- I. Introduction: The “What”**
 - a. What is Philanthropy?
 - b. What is Charity?
 - c. What is Planned Giving?
 - d. What are the features that differentiate these concepts?
- II. Psychology of Giving: The “Why”**
 - a. Shifting focus from Success to Significance
 - b. Above the line thinking
 - i. Perspective of an accountant versus perspective of a psychologist and sociologist
 - ii. Scientific Techniques versus Art and Psychology of Giving
 - c. Designing a plan focused on creating a legacy
 - d. Charity a new perspective
- III. Tax Considerations: The “How”**
 - a. New tax rules and their impact on Philanthropy
 - b. 3.8 % investment tax – Medicare Surtax
 - c. Limitations and their impact on charitable giving
- IV. Techniques: The “How” and the “When”**
 - a. Aligning the Donor’s intent with the needs, mission, and vision of the charity
 - b. Monitoring gifts for meaningful impact
 - c. Low interest rates – Effect of changes in interest rates on Charitable Techniques
 - d. Charitable Remainder Annuity Trust versus Charitable Remainder Unitrust – 10% rule
 - e. Charitable Lead Trust – timing is everything
 - f. Private Foundations
 - g. Donor Advised Funds
 - h. Community Foundations
 - i. Public Charity versus Support Organization
 - j. Pooled Income Fund
 - k. Charitable Gift Annuity
 - l. Testamentary versus Inter Vivos Gifts
 - m. Income, Gift and Estate tax charitable deductions
- V. Conclusion: Where to Go From Here**
 - a. Steps to take and factors to consider in charitable planning
 - b. Who to consult with
 - c. *How will you leave your legacy?*