"Blended Gifts: A New Generation's Charitable Giving"

Date:	Tuesday, June 5, 2018 ***Time:*** 8:00 am – 9:00 am	***Format:*** Lecture – 1.0 hour	
Location:	Girl Scouts of Western Ohio, 2244 Collingwood Blvd, Toledo OH 43620		
Presenters:	Sarah Corney, Esq.	***Phone:*** 419-764-4387	

<u>COURSE DESCRIPTION:</u>

This presentation will explore strategies of lifetime and testamentary giving relevant to the next-in-line generation of givers. A significant portion of inheritable wealth (wealth that will not be expended during the earner's lifetime) is in tax-deferred retirement plans, such as IRAs and 401k plans.

PROGRAM OUTLINE

The following time components have been assigned to this topic to allow the presenters sufficient time to cover the subject matter.

I.	Old law and planning techniques a. Estate tax b. Income tax deductions	8:00 – 8:05 am
II.	Classifications of wealth and studies showing how/where Americans' wealth is held	8:05 – 8:10 am
III.	Definitions of deferred compensation, defined contribution, IRAs, and similar retirement vehicles and Congress's/the IRS's incentive for retirement savings	8:10 – 8:20 am
IV.	Income tax revisited: If the itemized deduction has lost its value and the estate tax charitable deduction has lost its value, what is left?	8:20 – 8:25 am
V.	Lifetime giving a. $200,000 "above the line deduction" for folks with required minimum distributions b. Distributions of low-basis property	8:25 – 8:40 am
VI.	Beneficiary designations	8:40 – 8:50 am
VII.	Is there still a place for charitable bequests in trusts and wills?	8:50 – 9:00 am

<u>COURSE OBJECTIVES:</u>

Attendees will be expected to learn the following:

- Understand why certain traditional types of charitable giving are losing relevance (tax update)
- What are the new motivating factors for giving
- How to talk to potential donors about charitable giving in a modern tax environment

<u>LEVEL OF INSTRUCTION:</u>

Intermediate

ABOUT THE PRESENTER:

Sarah Corney, Esq., is a private practice attorney with the firm of RCO Law. She focuses her practice on estate planning, business planning, and real estate. She assists individuals and business owners by implementing a plan for their finances, healthcare, and legacies in the event of their disability or death. Much of her practice involves the drafting of wills, trusts, deeds, and business agreements.

INSTRUCTOR CRITERIA FOR CLASSROOM:

Instructors are selected, based on these criteria:

- Experience
- Knowledge & expertise on topic
- Teaching experience
- Professional credentials

Our instructors are well respected in the industry, with many years of work experience. Many are published authors who have been requested to appear on radio and television programs because of their expertise and they have presented programs across the country to attorneys, CPAs, CFPs, Trust Officers and financial planning professionals.

PROVIDER:

The Association Office – 7517 Wind River Drive, Sylvania OH 43560 Phone: 419-764-4387
Email: theassocoffice@gmail.com
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