Syllabus for Continuing Education Program

Program Provider:	Society of Financial Service Professionals Twin Cities (MN Dept. of Commerce Provider #8724) 4707 Highway 61, Suite 196 White Bear Lake, MN 55110-3227 651.815.0668 admin@sfsptwincities.org Website: www.sfsptwincities.org
Program Coordinator:	Sandy Beeson, Chapter Executive 651.815.0668 sandybeeson@sfsptwincities.org
Program Chair:	Joan Gilles, CRPC, CLU, ChFC 612.436.3733 jgilles@financialplanpartners.com
Program Title:	**A Gift for All Seasons: Matching Planned Giving Alternatives to Donor Objectives**
Speaker:	Sheryl Morrison Gray, Plant, Mooty, Mooty, & Bennett, PA 500 IDS Center, 80 South 8th Street, Minneapolis, MN 55402 612.632.3376 | Sheryl.morrison@gpmlaw.com | www.gpmlaw.com
Date:	Thursday, May 4, 2017
Time:	11:00 AM Sign-in/Networking 11:15 AM Lunch Buffet Open 11:30 AM Chapter Business 12:00 PM – 1:30 PM Presentation
Location:	**Midland Hills Country Club** 2001 Fulham Street Roseville, MN 55113
CE Credits:	This educational offering is **APPROVED** by the Minnesota Commissioner of Commerce as satisfying 1.5 hours of general classroom credit toward standard continuing insurance education requirements. CFP: 1.5 hours **APPROVED** standard credits CLE: 1.5 hours **APPROVED** standard credits A certificate of attendance is available for individuals requesting CPE and PRP (Professional Recertification Program – formerly PACE) credits.
Who Should Attend:	Estate planners, financial planners, investment advisors, insurance producers, retirement counselors, CPAs and JDs
Educational Level:	Intermediate

Course Description

Financial professionals working with donors or nonprofits should have an understanding of what planned giving strategies are available and how those strategies can further the philanthropic interests of donors and provide much needed support for nonprofits. Advisors must be able to recommend appropriate plans and understand how those plans fit for donors. This course will survey the salient tax and nontax aspects of the major planned giving vehicles, including bequests and beneficiary designations, charitable gift annuities, charitable remainder trusts, charitable lead trusts, and gifts of remainders in residences and farms. We will also discuss how each strategy might fit a donor's objectives for cash flow, tax benefits and gifts to charity and family.

Learning Objectives

1. Attendees will learn the tax and nontax characteristics of bequests, beneficiary designations, charitable gift annuities, charitable remainder trusts, charitable lead trusts and gifts of remainders in residences and farms.

2. Attendees will understand how those characteristics fit with a donor's objectives for cash flow, tax benefits and gifts to charity and family.

3. Attendees will discuss the application of this learning to case studies.

Outline:

I.	**Why Planned Gifts?**	**10 minutes**
II.	**Basic Bequests and Beneficiary Designations**	
	A. Bequests.	**5 minutes**
	B. Beneficiary designations for life insurance and retirement accounts.	**5 minutes**
III.	**Split interest gifts**	
	A. Charitable Gift Annuity (CGA).	**10 minutes**
	B. Charitable Remainder Trust (CRT).	**10 minutes**
	C. Charitable Lead Trust (CLT).	**10 minutes**
	D. Gift of Remainder in Personal Residence or Farm Subject to Retained Life Estate	**5 minute**
	E. Self-Dealing.	**5 minutes**
IV.	**Matching the Planned Giving Tool to the Donor's Objectives**	**5 minutes**
V.	**Case Studies and Small Group Discussion**	**20 minutes**
VI.	**Questions?**	**5 minutes**
		Total time: 90 Minutes

Instructional Materials for Students:

- Detailed course outline

Examination & Answers:

- No exam

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