

Charitable Planning **(1 Hour; 28 Pages of Text)**

- 1) Introduction
 - a) Interesting Statistics
 - b) Why don't more clients implement planned giving into their financial plans now?
 - c) Who will serve this \$25 *trillion* market?
 - d) Objectives
 - e) Opportunity

- 2) Understanding the Benefits of Charitable Planning
 - a) Split Interest Gift Overview
 - b) Recognizing Charitable Intent

- 3) Charitable Gift Annuities (CGA)
 - a) CGA Quick Facts
 - b) Substantial Tax Benefits
 - c) Guaranteed Benefits – Income
 - d) Guaranteed Benefits - Charitable Legacy
 - e) Charitable Gift Annuity Program Schematic
 - f) CGA Program Insured Benefits

- 4) Charitable Remainder Trusts (CRT)
 - a) Charitable Remainder Annuity Trust (CRAT) Program
 - b) CRAT Program Highlights
 - c) Substantial Tax Benefits
 - d) Guaranteed Benefits
 - e) GRAT Program Schematic
 - f) CRAT Program Insured Benefits

- 5) Program Comparisons
 - a) Example 1
 - b) Example 2
 - c) Wealth Replacement (Example 3)

- 6) Donor Advised Funds
 - a) Quick Benefits of Donor Advised Funds
 - b) How Donor Advised Funds Work

Outline for the CWPP™ Certification Course

7) Charitable Lead Trusts

- a) General Description of Charitable Lead Trusts
- b) Grantor Lead Trusts
- c) Non-grantor Lead Trusts
- d) Grantor Lead Trusts
- e) Non-grantor Lead Trusts
- f) Illustrations

8) Private Foundations

- a) Section 4942
- b) Section 4944
- c) Section 4945
- d) Difference between Private Foundation (PF) and a CGA/CRT?

9) Summary on Charitable Giving