

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

- 7) Charitable Lead Trusts
 - a) General Description of Charitable Lead Trusts
 - b) Grantor Lead Trusts
 - c) Non-grantor Lead Trusts
 - d) Grantor Lead Trusts

Outline for the CWPP™ Certification Course

- 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