

National Conference on Philanthropic Planning
October 13-15, 2010
Buena Vista Palace, Orlando, FL

Session Descriptions

Additional sessions may be added

Tracks

Core Competencies (CC): Essential knowledge and skills from many disciplines related to the field on philanthropic planning.

Gift Design Essentials (GDE): Best practices for structuring gifts that benefit both donors and charitable organizations.

Charitable Estate Planning (CEP): Approaches to complex gifts that integrate current and deferred components and may cross generations.

Complex Assets (CA): Special concerns related to popular or emerging assets used in philanthropic planning.

Management (MG): Best practices for running a gift planning program and communicating its value to executive managers.

Marketing (MK): Tools and techniques for identifying donors and inspiring them to make significant charitable gifts.

Levels

Advanced (A): Sessions designed for senior planners with extensive experience in soliciting, structuring and closing planned gifts.

Intermediate (I): Sessions assume a basic understanding of common gift planning tools and procedures.

Foundational (F): Sessions present basic information on gift planning tools and procedures; no previous experience is prerequisite.

Session Types

Breakout Session (B): Traditional lecture format. Limited Q&A. Limited audience interaction.

Case Study (C): The presenter will provide one or more detailed cases and lead attendees in analyzing them. Attendees may conduct analysis individually or in large or small groups. Advance preparation by attendees may be requested. Extensive audience interaction.

Research (R): The presenter will review findings of original research, including a description of the study and discussion of the practical application of the results. Limited audience interaction.

Lab (L): The presenter will facilitate attendees working in small groups to produce a specific product, e.g., a plan for creating a donor recognition society, a marketing plan, performance criteria for gift planning staff, etc. Extensive audience interaction.

How-to (H): These sessions, generally in lecture format, focus on specific steps for completing a process. (Note that “how-to” topics are not necessarily for novice gift planners.) Limited audience interaction

Pre-conference Primer

Wednesday, October 13 1:00 to 5:00

Planned Giving: The Bare Essentials

(not included in conference registration fee; additional fee \$149)

Craig Wruck, St. Cloud State University

The Bare Essentials is an intensive introduction to the nuts and bolts of planned giving. Topics include tax essentials, charitable gift assets, and planned gift vehicles. The emphasis is on learning the concepts in order to develop a conversational understanding of the technical topics so that you can speak with confidence to donors and prospects. If you are new to planned giving, need a refresher, or are a development generalist, this course will give you an overview of gift planning and the tools you need to make the most of it. Each attendee will receive a copy of Craig Wruck’s book, *Planned Giving in a Nutshell*.

Conference Sessions

Thursday, October 14 9:00 to 10:00

Creating Effective Structures for Multi-generational Philanthropy

Track: CEP Level: A Type: H

Reynolds Cafferata, Rodriguez, Horii, Choi & Cafferata, LLP

Gift planners and advisors know that passing important values to younger generations is a significant motivation for many donors. This requires legal structures that can maintain those values over time. Structures need to be strong enough to insure the values are reflected after the donor’s passing, but flexible enough to allow values to be applied to changing circumstances. This presentation will help gift planners and advisors understand how to use the legal tools available to design structures for philanthropy that maintain fidelity to core values over many generations.

Philanthropic Planning with Life Insurance

Track: CA Level: Type: Breakout

Speaker TBD

This session will cover best practices for an insurance gift program. What works, what doesn’t, and what about those “creative” techniques? Marketing, administration, and stewardship are addressed. Learn ways to ensure your organization rides the waves of a productive and well-run insurance program without drowning in the process.

Planned Giving Insights from Behavioral Economics

Track: CC Level: I Type: B

Keith Napolitano, University of Nebraska Foundation

Traditional economic theory assumes that people examine information and make decisions by selecting the best option. However, in reality people make decisions that are not objectively or economically the best. They miscalculate and make choices based upon unrelated factors. While people make choices that are not objectively the best, their decisions are still systematic and predictable. Understanding predictable patterns that people follow may allow a better understanding of donors. This presentation applies research on specific behavior patterns to planned gift fundraising.

The Insiders Guide to an Effective Charitable Gift Annuity Program

Track: GDE Level: I Type: H

William Samers, UJA-Federation of New York

Julie Lazarus, UJA-Federation of New York

An efficient and well-marketed CGA program will lead to more satisfied donors and more dollars for your organization. This session provides specific steps that a large or small organization can take to increase the efficiency and effectiveness of its CGA program. Topics to be addressed include: getting support from a board of directors, gift administration and accounting, choosing and working with a service provider, compliance, marketing, data collection, and staff training.

Endowments in Crisis! Best Practices for Nonprofit Managers To Avoid the Abyss

Track: MG Level: I Type: B

Kathryn Miree, Kathryn W. Miree & Associates, Inc.

Endowments are in crisis, threatened by internal challenges such as spiraling administrative costs, proliferating small funds, missing documents, and alignment of revenue, as well as external threats such as poor investment returns, lawsuits, legislation, and potential taxation. Yet endowments are essential to the long-term stability and viability of the nation's nonprofits. In this session, which is a must for nonprofit managers as well as gift officers who solicit endowed gifts, you will learn nine management best practices to improve donor engagement and avoid the abyss.

The Role of Donor Motivation in Establishing the Legacy Gift

Track: MK Level: I Type: C

Bruce Makous, Barnes & Roche, Inc.

Whether the financial structure of a gift is outright, planned, or a combination of the two, finding the gift purpose that is most inspiring to the donor is the key to success. The charity officer needs to become acquainted with the donor and his or her philanthropic intentions in order to determine the purpose the donor is most likely to support. This presentation explores three broad groups of donors based on the type of gift purpose in which they are interested: mission-oriented, community-based, and program-inspired donors. Through a case study for each group, attendees will learn to identify donor motivations, define the best gift purpose, and create an appealing proposal.

Thursday, October 14 10:45 to 11:45

Lead Trusts

Track: CEP Level: A Type: B

Paul Lee, Bernstein Global Wealth Management

Gifts of LLC Interest

Track: CA Level: I Type: B

Stephanie Buckley , Pepperdine University

Claudia Sangster, Harris MyCFO, Inc.

With the recent decline in stock and real estate values, donors may be looking for alternatives ways to make charitable gifts. Gifts of an LLC interest are one such an alternative. This session will discuss what to do when a donor offers an LLC interest, including what information the gift planner will need to make a recommendation about whether to accept such a gift. The session also covers pitfalls to avoid so the organization does not end up with a not-so-great gift.

So You Wanna Be A Philanthropist: Private Foundations, Donor Advised Funds, and Supporting Organizations

Track: GDE Level: I Type: B

Christopher Hoyt, University of Missouri (Kansas City) School of Law

Sheryl Aikman, Community Foundation of Western North Carolina

This program will examine the three major types of grant-making vehicles: a private foundation, a donor advised fund, and a grant-making supporting organization. After a concise summary of the different vehicles and the various laws that govern each of them, the program will explore recurring situations that favor the use of one vehicle over another, and will suggest solutions to common transactions that may pose problems (e.g., the impact of a legally-binding pledge from a donor?). This lively mix of theory with practice will help solve the challenges that grant-seekers and grant-makers see every day.

UBTI in Charitable Gift Planning

Track: MG Level: I Type: B

David Wheeler Newman, Mitchell Silberberg & Knupp LLP

Charitable organizations, which are generally exempt from federal income tax, are nevertheless subject to tax on their unrelated business taxable income (UBTI). Charitable remainder trusts, generally exempt from tax under Code section 664, are also subject to tax on their UBTI. This presentation provides an overview of the UBTI rules, including the specific rules that apply to CRTs, and uses case studies to illustrate typical charitable gift planning situations in which UBTI issues may arise.

Motivating Your Donor Base: The Science (and Art) of Planned Gift Marketing

Track: MK Level: I Type: B

Anne Melvin, Harvard University

Restricted budgets and cutbacks mean we all have to do the same planned giving marketing—or more—with fewer resources. Whether you're starting your outreach from scratch, or looking to tweak a fully mature program, you'll learn how to capture your prospects' attention like a stop sign and direct it like a roadmap, in the course of a fiscal year. Drawing data from planned gift metrics and actual gift situations, not suppositions, you'll come away with secrets to put some mojo in your planned giving marketing.

Thursday, October 14 1:30 to 3:00 (all sessions include audience participation)

Getting Personal: Models and Drafting Techniques for Donor-Centered Philanthropy

Track: CEP Level: I Type: C

Steven Meyers, American Committee for the Weizmann Institute of Science

Stacy Sulman, American Committee for the Weizmann Institute of Science

This session introduces the different stages in the personal philanthropic process, from building gift models that match the donor's intent and resources to the organization's needs, to drafting and documenting such gifts within legal and accounting requirements. Working in groups, attendees will apply these strategies to four unique donor scenarios. The session closes with a discussion of the value of personalized philanthropic planning for donors and the charity.

Structuring and Funding Life-Income Gifts with Retirement Plan Assets

Track: CA Level: I Type: C

Timothy Prosser, Kaspick & Company

This session covers recent legal developments affecting gifts of retirement assets, and presents case studies of life-income gifts funded from retirement accounts. Advisors readily tout the economic and tax advantages of these gifts, but the devil is in the details from a legal and administrative perspective. We will discuss actual CRT and CGA gifts, choices made in structuring beneficiary designations, trust instruments and gift annuity agreements, and real-life implications of those choices. We will identify major issues to address in planning such gifts, discuss what was done well in each case, and what could have been done differently.

"The Apprentice" Meets Gift Planning Ethics: Who Should be Fired?

Track: CC Level: I Type: C

Johni Hays, The Stelter Company

This session is a lively, inter-active group discussion of hypothetical case studies exposing ethical dilemmas in gift planning situations. Attendees will identify "who-did-what" unethically in each situation, then learn how to handle these situations in practice. Each case study is sprinkled with fun-filled facts to test technical knowledge of gift planning. Attendees will review PPP's Model Standards and the Donor Bill of Rights.

Creating an Effectively Integrated Donor Proposal for Annual, Major and Planned Gifts

Track: GDE Level: I Type: L

Philip Purcell, Ball State University Foundation

This interactive lab session will explain the basic steps for creating an effective donor proposal that integrates annual, major and planned gift components. Different donor scenarios will be presented for small groups to craft a unique proposal. Sample outlines, proposal guidelines, pledge letters and strategic documents will be shared with all participants as tools to be used in crafting the proposals. Once completed, each small group will share its proposal with the entire lab group for feedback and constructive suggestions.

Revenue FOR Planned Giving

Track: MG Level: I Type: L

Davida Isaacson, Davida Isaacson Consulting Inc.

Peter Farnsworth, Amnesty International USA

Without the allocation of resources, a gift planning program (no matter how basic or how elaborate) will never succeed. This session shows Directors of Development, Major Gifts Officers and Planned Giving Officers how to present the case to the CFO for a budget that includes financial resources to launch or expand a gift planning initiative. Attendees will develop and present proposals for funding, which will be critiqued by a CFO.

Elder Etiquette: Best Practices for Building Relationships with Elder Donors and Clients

Track: MK Level: F Type: L

Lori Asmus, Episcopal Retirement Homes

Peggy Slade-Sowders, Living Well Senior Solutions

The presenters have 50 years of experience in working with elders to build better relationships and accommodate their changing needs. Take part in Virtual Aging Experiences that build hands-on appreciation of what happens to you as you grow older physically, mentally and socially. Then learn how to make your organization, publications and events “elder-friendly” by improving communication with people experiencing hearing loss, low vision and other impairments; recognizing the signs of dementia and potential ethical dilemmas; and responding to grief, depression and elder-bullying. Understand how you can be supportive without becoming a support system, and where to go for help when you are in over your head.

Thursday, October 14 4:00 to 5:00

Uncharitable Creditors: The Collision of Charitable and AssetProtection Planning

Track: CA Level: I Type: Breakout

Jason Havens, Havens & Miller, PLLC

This sessions provides an overview of asset protection planning and its role in estate and charitable gift planning from both the donor’s and the charity’s perspective. Topics covered include erosion of the traditional protection of charities from creditors’ claims; insuring against a charity’s liabilities; the use of

supporting organizations to protect a charity's assets; potential conversion of a nonprofit corporation to a protected charitable trust; the new "L3C" entity and its probable role.

The Keys To Developing A Successful Professional Advisory Council

Track: CC Level: F Type: B

Douglas Corbin, Paragon Charitable Services Group, Inc.

After years of debate, the nonprofit sector has come to realize that developing relationships with professional advisors—attorneys, CPAs, CFPs, investment/wealth managers, insurance brokers, real estate professionals—is not only desirable, but critically important to reaching overall fund development goals. Attendees will receive advice and tools to help build a successful "PAC" for their organizations.

Options, Choices and Flexible Payments: The Gift Annuities Your Donors Want

Track: GDE Level: I Type: B

Scott Janney, PlannedGiving.com

This presentation will help participants market, discuss and close flexible gift annuities and other gift annuity options. FGAs, which provide flexible payment starting dates so younger annuitants don't need to guess when they will benefit most from the annuity payments, are easy to discuss when the conversation is focused on "choice" and "options." Illustrations of other choices and options, such as the college tuition CGA, gift annuities that benefit friends or parents, and single-life charitable gift annuities for one member of a couple will be discussed briefly, including references to capital gains and gift tax implications.

Regulating Charitable Gifts: Congress, the IRS and the States—Friends or Foes?

Track: MG Level: I Type: B

Jonathan Ackerman, Law Office of Jonathan Ackerman LLC

This update on the federal and state regulation of philanthropic planning specifically reviews the regulation of donors and charities, and discusses ethical implications and recent developments in these areas. Topics include tax return preparer penalties, abusive tax shelter penalties, recent requirements that limit the ability of a donor to place a sophisticated gift, and state laws relating to charitable solicitations and charitable trusts. Attendees will discuss whether federal regulators are hindering gift planners' ability to do their jobs.

How to Cripple Your Career in Five Easy Steps

Track: MK Level: I Type: B

Robert Sharpe, Sharpe Group

Every gift planner wants to raise more money, not less. However, a number of popular trends in marketing, staffing and gift design actually narrow the planned gift pipeline. Organizations that have followed these trends have seen planned gift income decline sharply in recent years. Learn from their mistakes, and also from the best practices of organizations that have bucked the trends. Keep your career on track by talking to the right people in the right way about the right gifts.

Charitable Giving Tax Pitfalls: Avoiding; Climbing Out; Cyanide Capsule?

Track: CEP Level: I Type: B

Conrad Teitell, Cummings & Lockwood

For-profit and nonprofit professionals want to assure that their clients and donors get all the advertised benefits of planned gifts, and don't have terrible and costly surprises for faulty gifts. The numerous pitfalls are explained, together with ways to avoid them; plus how to climb out of a pit if one falls in. The latest laws, cases, and IRS and Treasury pronouncements dealing with charitable gifts are explained. Also covered are rules that don't specifically deal with charitable gifts, but that can do-in the planner (donors and clients too) if the planner doesn't see the big picture.

Friday, October 15 9:00 to 10:00

Charitable Deduction When a Charitable Gift Annuity is Donated to Charity

Track: CEP Level: A Type: B

Emanuel Kallina, Kallina & Associates, LLC

Conventional wisdom has been that the gain upon the sale or exchange of an income interest in a charitable gift annuity is taxable as ordinary income. If the donor gifted his income interest to charity, he would only be able to deduct his investment in the contract as a charitable contribution, as amounts attributable to ordinary income are not deductible under Section 170(e) of the Code. We believe the authority for this proposition is debatable. This presentation considers how income interest in a CGA may be an attractive asset for donation to charity under the right circumstances.

Gift Horse Alert: Red Flags and Pitfalls of Planned Giving

Track: CC Level: I Type: B

Aviva S. Boedecker, Aviva Shiff Boedecker Charitable Planning Associates

This program highlights issues to consider and questions to ask to avoid 11 common traps and pitfalls for planned giving practitioners. Topics include real estate, life insurance, appraisals, year-end gifts, gift planning and structuring, and other every-day and not-so-every-day situations both novice and experienced gift planners may encounter at any time.

Post-Recession Philanthropy: What's Worked in 2010 and What's Ahead in 2011

Track: GDE Level: I Type: B

Neal Myerberg, Myerberg Shain & Associates

Post-recession philanthropy challenges the planner to take advantage of unique situations. Even as the recession eases, it will be quite a while before individuals regain confidence in investment markets and are willing to take risks with their assets and income. The challenge is to find predictable low-risk life income plans and to creatively use appreciate assets one would not want to sell in a difficult market to accept losses and convert them to productive income. This session will present specific ways to market gifts that meet these challenges.

Donor Segmentation and Analysis using Microsoft Excel Pivot Tables

Track: MG Level: I Type: H

Peter Hodes, CFP, American Red Cross

Donor database segmentation and analysis expose important trends and focuses attention on the best prospects. This session demonstrates how a powerful and underutilized feature of Microsoft Excel—the Pivot Table—can perform simple do-it-yourself database segmentation. Pivot tables transform up to one million rows of data into multiple summary charts and graphs in mere seconds. Attendees will receive powerful sample charts for use in their own planning work.

Storytelling on a Mission . . . to Educate and Motivate Action by Prospects, Colleagues and Practitioners

Track: MK Level: I Type: B

Pamela Davidson, Davidson Gift Design

Laura Dean, The University of Texas at Austin

Prospects, donors and colleagues may not realize how outright, major and planned gifts can be cultivated and grown through storytelling. This presentation will share compelling donor and colleague stories on a mission: to inspire many individuals at a nonprofit to initiate conversations with many prospects whose gifts can grow greatly through proactive, participatory planning. Some technical aspects will be included, but the emphasis is on creating activity and momentum, from inside the development shop to practitioners, volunteers, prospects and donors.

Friday, October 15 10:45 to 11:45

Exit Strategies: If You Can't Get Out, Should You Get In?

Track: CEP Level: A Type: B

Erik Dryburgh, Adler & Colvin

Turney Berry, Wyatt, Tarrant & Combs

This presentation will discuss an often-neglected aspect of charitable giving: how charitable organizations can dispose of charitable gifts. All gifts need an exit strategy. Sometimes the strategy is simple: sell the marketable security. Sometimes, there is no exit strategy—consider a charity that accepts toxic land. Most gifts fall somewhere in between, with multiple potential exit strategies that should be considered before the gift is accepted.

Land Rich and Cash Poor: Charitable Planning Techniques for Landowners

Track: CA Level: F Type: B

Jack Sawyer, Alston & Bird

This session provides a comprehensive introduction to the techniques and strategies for using real estate to fund charitable contributions. Tax law requirements and tax benefits of a variety of gift options will be identified and discussed. Learn the basics of bargain sales, partial and split interest gifts, flip unitrusts, and conservation easements. Attendees will leave with a new arsenal of planning options to deal with potential donors whose only viable funding asset is real estate—a rather large group in these troubled economic times.

Death Taxes and Gift Planning in a Time of Change

Track: GDE Level: I Type: B

Marc Carmichael, R&R Newkirk Company

Federal estate taxes may or may not be a future problem for most donors. But “death taxes” of other kinds, such as income in respect of a decedent and state death taxes, will have an ongoing impact on many estates, and on how charities market. This presentation covers:

- The current status of federal gift, estate and generation-skipping transfer taxes and any new legislation.
- State death taxes in the 23 states with inheritance or state estate taxes.
- Income taxes at death (income in respect of a decedent).
- Tax-saving strategies that encourage charitable bequests.

The Methuselah Effect: Longevity's Impact on Planned Giving

Track: MG Level: A Type: R

Bryan Clontz, Charitable Solutions, LLC

Donald Behan, Independent Actuarial Consultant

Do gift annuitants really live forever? Does mortality change for charitable remainder trust beneficiaries? Attendees will learn about various life expectancies that are used in gift planning, and then we will cover two original research projects—Gift Annuitant Mortality and CRT Mortality. Most importantly, the session will cover the implications of long-lived donors on investments, operations, risks and the net present value of gifts.

CRT Planning on a Napkin

Track: MK Level: I Type: H

Gregory Baker, Renaissance Administration LLC

The simplest way is often the best. Computer presentations and printed proposals are nice. But when you meet face to face with a donor, using a few boxes and arrows that are personalized to her situation is a powerful way to convey your message. If you cannot explain the concept on a napkin, then your donors won't be able to explain it to their family and advisors.