2017/2018 Mid Iowa Planned Giving Speakers

September - Bill Northup, JD & Caleb A. Hegna
Beneficiary Designations from Two Perspectives
Beneficiary designations are an important estate planning tool for individuals to support family and charities. While they can be a relatively simple and flexible tool, they can also create challenges when not used correctly. Join Bill Northup, JD, Trust Officer with Lincoln State Bank and Caleb Hegna, Director of Gift Planning at UnityPoint Health – Des Moines Foundation, as they look at beneficiary designation from the perspective of a financial institution and a nonprofit planned giving program. They will explore the different types of beneficiary designations, how they can be used, ways to avoid issues and real-life examples.

October – Fall Conference

November – Johnne Syverson & Don Ireland-Schunicht
Charitable Trust or Gift Annuity - the CRUT vs. CGA Wars!

<u>CRUT VS CGA Wars (Fun Description)</u>

Come see Johnne and Don battle it out to determine which assets and which situations work best for a CRUT or CGA. This is round 4 in the **<u>CRUT vs CGA Wars</u>** and both contestants have been updating their PowerPoints and adding new scenarios. Learn about recent IRS determination letters that have clarified issues around these techniques. The winner will be those attending as they will realize when there is winning one two bunch of the best technique and best asset and when it is best to throw in the towel and let that S Corp stock walk away.

****BONUS Learning Opportunity:** Johnne and Don have agreed to offer a bonus hands on education session for those interested in staying after the presentation. Stay for a 20 minute, high intensity in-depth examination of case studies related to the presentation topic. By participating you will have an opportunity to further your technical gift planning skills.

<u>Choosing the Best Technique - Charitable Trust or Gift Annuity (Professional Description)</u>

Attendees will first learn the basics of a charitable remainder trust and a charitable gift annuity and what makes them different. Then specific assets will be analyzed to determine whether those assets are suitable for both techniques, better for one technique or should be avoided completely. Finally the donor's income preference will be factor into the technique selection. A simple decision matrix will give attendees a take away chart they can use to easily identify the best assets for each technique and which assets could prove to be difficult or potentially impossible for a life income gift.

December – No Meeting

January – Doyle Sanders & Christine Halbrook
Beneficiary Designations (and other trouble spots) from the Lawyer's Perspective
In September we heard about what simple and flexible tools beneficiary designations can be from the view point of the Trust Officer and the Planned Giving Director. In January, we will learn about opportunities as well as cautionary tales in the use of beneficiary designations and other estate planning tools. Doyle Sanders and Christine Halbrook, estate planning attorneys at

the law firm of Bradshaw, Fowler, Proctor & Fairgrave, P.C., will assure us that there are some technical requirements in estate planning which, if heeded, will bring benefit but which, if ignored, can cause big trouble. You just can't make some of this stuff up. Beneficiary Designations (and other trouble spots) from the Lawyer's Perspective (1/23/18) APPROVED 1 PT

February – Brooks Lodden P.C.
Understanding The Tax Law & Its Impact on Gift Planning
The tax laws have changed and this will have an effect on charitable gift planning. The team from Brooks Lodden P.C. will help begin to shed some light on what the changes mean, ways it could impact gift planning and strategies to help donors accomplish their charitable goals. Understanding The Tax Law & Its Impact on Gift Planning" (2/27/18) APPROVED 1 PT

March – J. William Gray, Partner, McGuireWoods LLP
UPMIFA: The Best Friend Most Charities Don't Know They Have
An overview of how the Uniform Prudent Management of Institutional Funds Act, now the law in 49 states and DC, provides guidance to charity boards on investment and expenditure decisions, permissible spending from endowments, and ways to remove or modify outmoded restrictions on gifts. UPMIFA: The Best Friend Most Charities Don't Know They Have" (3/27/18) APPROVED 1 PT

April – Laura Hansen Dean
Issues in Farming & Small Business Succession Planning & Charitable Giving
Laura is the Senior Director - Gift Design and Documentation at The University of Texas at Austin and a nationally renown speaker in their area of charitable gift planning.

Farmers and small business owners work hard to grow their assets over time and with thoughtful and careful succession planning and charitable giving, they accomplish their goals to pass along their assets and ensure the charities important to them receive their support.
Laura will explore methods for succession planning, legalities that must be taken into consideration and how to thoughtfully incorporate charitable giving as part of the overall plan. This will include exploring gifting part of formation or sale of business/farm, outright charitable gifts to offset realized capital gains, charitable remainder trusts to provide retirement income and charitable remainder trusts or charitable gift annuities to heirs not inheriting the business or farm, charitable gifts of remainder interests in farmland and more. Issues in Farming & Small Business Succession Planning & Charitable Giving" (4/24/18) APPROVED 1 PT

May - Kent C. Weimer, CAP®, Senior Charitable Advisor, Parkland Foundation
To Endow or Not to Endow? Should We Become a Forever Organization
Endowments can provide a reliable source of revenue to support your organization's most important programs. There are dangers and pitfalls though. This presentation will look at best practices for implementing or enhancing your endowment program. It will include discussion on UPMIFA and the implications for your organization. Some case studies will be used deliver the key messages. To Endow or Not to Endow? Should We Become a Forever Organization" (5/22/18) APPROVED 1 PT