

Achieving Clients' Charitable Goals in Today's Climate

A Planned Giving Seminar for Professional Advisors



Fostering Access to Opportunity

www.appalachianohio.org

**Wednesday,
May 7, 2008**

9:30 a.m. – 3:00 p.m.

**Longaberger Golf Club
One Long Drive
Nashport, OH 43830**

Interested in Golf?

Please contact
Curtis Burkeen at the
Longaberger Golf Club
to reserve your tee
time: 740-763-1122.



Confirmed in Compliance
with National Standards for
U.S. Community Foundations

Course Outline

- 9:00 – 9:30 a.m.** Registration and Continental Breakfast
- 9:30 – 9:40 a.m.** Welcome and Introductions
- 9:40 – 10:40 a.m.** Community Foundations vs. Private Foundations
Gift Planning Options for Donors
Case Study: Guernsey County Foundation
- 10:40 – 10:50 a.m.** BREAK
- 10:50 – 11:50 a.m.** Current Developments
Pension Protection Act of 2006 and Subsequent Developments
Publication of Standard Forms for Charitable Lead Annuity Taxes
Impact of Interest Rate Fluctuations
Taxation of Annuities
Charitable Remainder Trusts and Excise Taxes
Ohio Law Developments
- 11:50 a.m. – 12:05 p.m.** Charitable Deductions
Requirements under the Internal Revenue Code
- 12:05 – 12:35 p.m.** LUNCH
- 12:35 – 2:05 p.m.** Select Charitable Tools and Techniques
Charitable Remainder Trusts
Charitable Lead Trusts
Qualified Conservation Easements
- 2:05 – 2:15 p.m.** BREAK
- 2:15 – 3:00 p.m.** Case Studies
Charitable Alternatives to Selling Appreciated Assets
Uses of Charitable Remainder Trusts to Provide Additional Retirement Funds
Uses of Charitable Remainder Trusts for Owner of Closely-Held C Corporation with Accumulated Earnings Issues
Testamentary Charitable Remainder Trust vs. QTIP Trust with a Charitable Remainder
Charitable Lead Annuity Trust (CLAT) vs. Grantor Retained Annuity Trust (GRAT) vs. Preferred Partnership Interest
Using Charitable Gifts to Avoid GST Issues in Health and Education Exclusion Trusts
Uses for Life Insurance in Charitable Giving

About the Presenters

Gordon Litt is a partner with the Ohio law firm of Bricker & Eckler LLP and a member of the firm's Tax, Trusts and Estates practice group. Gordon works extensively with privately held businesses, business owners, their families and other advisors in designing comprehensive business succession plans, tax strategies and estate plans, including various charitable giving alternatives. Gordon is a native of New Concord, Ohio (Guernsey County) and current resident of eastern Fairfield County, Ohio.

John Furniss III is a member of Bricker & Eckler LLP's Tax, Trusts & Estates Department. He practices in the areas of estate planning, estate and trust administration, charitable giving, non-profit and tax-exempt organizations, and business succession planning. John is a native and current resident of Lancaster, Ohio.

Maribeth Wright has been providing Rea & Associates' clients with assistance in non-profit accounting and auditing since 1988 and serves as the Secretary of the Foundation for Appalachian Ohio Board of Trustees. Specializing in taxation and compliance for not-for-profits, Ms. Wright often speaks on accounting and tax issues for the Ohio Society of CPAs as well as for local organizations. A CPA since 1985, Maribeth's dedication to the community and her clients has resulted in a national model for rural community philanthropy, the Guernsey County Foundation, of which she is President.

Professional Education Credits APPROVED:

- Accountancy Board of Ohio – 5.75 Hours
- Certified Financial Planner Board of Standards, Inc. – 5.25 Hours
- The Supreme Court of Ohio – 4.5 Hours

Professional Education Credits PENDING:

- Ohio Department of Insurance/Thompson Prometric – 5.75 Hours
- Institute of Certified Bankers (CCTS, CRSP, CSOP, CTFA & CISP) – 5.75 Hours

Refund Policy

Refunds will be issued if the cancellation is made 10 or more days prior to the event date. A \$10 administrative fee will be withheld and the balance of the fee returned within 45 days of the event date.

Registration

For More Information, call 740-753-1111 or visit www.appalachianohio.org/advisors

Register and pay online at www.faoadvisor.eventbrite.com

Or mail registration form and payment to:
Professional Advisor Seminar
Foundation for Appalachian Ohio
P.O. Box 456, Nelsonville, Ohio 45764

Register me for the Seminar:

Enrollment fee: \$115

Includes credit hours,
participant manual,
continental breakfast
and lunch.

Deadline for registration: April 28, 2008

Seminar seating is limited so registration may close earlier if limit is met. Seminar is available on a first come/first serve basis. We look forward to your early response to confirm your registration.

Ways to register

1. **Register and pay online by credit card at www.faoadvisor.eventbrite.com**
2. Complete and mail the attached registration form with check payable to the Foundation for Appalachian Ohio, or fax the form with credit card information to 740-753-3333.

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Now is the Time to Register...

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Wednesday, May 7, 2008
At The Longaberger Golf Club

Presented by



THE FOUNDATION FOR
**APPALACHIAN
OHIO**

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