CUMMINGS & LOCKWOOD LLC

10 CHARITABLE PLANNING IDEAS THAT CAN TURN ANY CLIENT INTO A PHILANTHROPIST

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In this presentation, Patricia R. Beauregard, a trusts and estates attorney with Cummings & Lockwood, discusses 10 charitable planning ideas that can turn any client into a philanthropist. Specifically, she focuses on charitable planning ideas for clients throughout their lifetime, at their death, and as a legacy that continues with their family for generations. (18:44)

Presentation Outline

- 1. Outright Gifts of Cash or Appreciated Securities
- 2. Charitable Gift Pledge
- 3. Bequest in Your Will to Take Effect at Death
- 4. Beneficiary Designations
 - a. Introduction to Charitable Remainder Trusts
- 5. Charitable Remainder Unitrust ("CRUT")
- 6. Charitable Remainder Annuity Trust ("CRAT")
- 7. Donor-Advised Fund
- 8. Endowment Fund
- 9. Private Foundation
- 10. Public Charity

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