



THE CHOICE  
FOR PRIVATE CLIENTS

## NATIONAL CHARITABLE PLANNING GROUP

Cummings & Lockwood's National Charitable Planning Group represents many of the country's largest charitable institutions in connection with their planned giving programs and develops sophisticated philanthropic strategies for some of the nation's wealthiest families. Headed by Conrad Teitell, a highly accomplished and nationally recognized author and lecturer on charitable giving with more than 50 years of experience, the group often works in concert with other major law firms around the country.

We guide individuals, charities and their advisors on outright and planned gifts on matters related to:

- Initiating, expanding and operating planned giving programs
- Structuring and implementing planned gifts to charity
- Promoting planned giving programs
- Forming and obtaining tax-exempt status for private foundations and supporting organizations

Our counsel to charitable organizations also includes advising on a range of tax-related matters, including:

- Unrelated business income tax
- Tax implications of donors' charitable gifts
- Private foundation excise taxes
- Public charity excess benefit penalty taxes
- Annual tax returns

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.