



## **Gift Planning Fundamentals**

### **Agenda**

#### **Morning (8:00 a.m. – 12:15 p.m.)**

- Introduction
  - Why Gift Planning Fundamentals and what you'll learn
  - Strategic Gift Planning
  - Charitable landscape in Canada
  - Social Capital and Values-based planning
  - Personal learning objectives
- Key Concepts
  - Primer on taxation and charity principles - glossary of terms
  - Tax treatment of a cash gift and net cost of gift
- Donor Conversations
  - Tips on getting the visit
  - Discovery questions
  - Learning the donor's story
  - Involving the donor's family
- Practicing the conversation with donors regarding their interests

#### **BREAK: 10:05 – 10:25**

- Types of Gifts
  - Gift Acceptance Policy
- Publicly listed securities
  - Tax treatment of appreciated property
  - How PLS gifts work
  - Issuing the Tax Receipt and other Administrative tips
  - Prospective donors
  - Marketing

- Charitable Bequests
  - Key points about bequests and bequest programs
  - Estate Tax basics and Estate Planning (includes probate)
  - Tax treatment of bequest gift
  - Bequest Administration
  - Talking to donors about bequests
  - Marketing Bequests
  - Recognizing, tracking and reporting on bequests
- Practicing the conversation with donors regarding gifts in a will (Group work)

**LUNCH: 12:30 – 1:15**

**Afternoon (1:15 p.m. – 5:00 p.m.)**

- Check-in
  - Case study
  - Personal action plan
- Gifts of Registered Funds
  - How they work
  - Prospective donors for gifts of Registered Funds
  - Tax treatment of gift of Registered Fund
  - Marketing and Administering Tips
- Gifts of Life Insurance
  - How they work
  - Advantages and disadvantages of LI gifts
  - Two common ways they work
  - Tax credits during lifetime
  - Tax credits for proceeds on death
  - Examples of tax treatment
  - Marketing insurance gifts
  - Administrative considerations
- Work on Case Study Project in Groups

**BREAK: 3:00 – 3:20 p.m.**

- Present Case Study Solutions by Group
- Where to Donate
  - Direct to Operating Charity
  - Through Donor Advised Fund
  - Through Private Foundation

- Involving Others
  - Working with Professional Advisors
- Wrap Up
- Personal Action Plan