

**15th Annual ALI-ABA
Course of Study**

Charitable Giving Techniques

**Thursday-Friday
June 9-10, 2005**

**Hotel Monaco
Seattle**

Cosponsored by: _____

- *ABA Section of Real Property,
Probate and Trust Law*
- *ABA Section of Taxation*



AMERICAN LAW INSTITUTE-AMERICAN BAR ASSOCIATION
COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION
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education for lawyers since 1947. www.ali-aba.org

SCOPE AND PURPOSE

This annual course of study, **comprising more than 13 hours of instruction**, presents a comprehensive review of charitable giving techniques, both lifetime and testamentary. The specific areas covered are charitable remainder trusts, charitable lead trusts, pooled income trusts, non-trust giving techniques, gift annuities, use of private foundations, use of donor advised funds and supporting organizations, post-mortem charitable planning, and a number of significant related topics.

Although the course is intended for practitioners who advise individual donors and charitable clients, it also should be valuable to planned giving officers and in-house lawyers of institutions with planned giving programs. Some basic grounding in the area is useful but not essential. Time is reserved throughout the program to address registrants' written questions.

PLANNING CHAIRS

Mildred Kalik, Simpson Thacher & Bartlett LLP,
New York

Lawrence P. Katzenstein, Thompson Coburn LLP,
St. Louis

FACULTY

Edward Jay Beckwith, Baker & Hostetler LLP,
Washington, D.C.

Victoria B. Bjorklund, Simpson Thacher & Bartlett
LLP, New York

Christopher R. Hoyt, Professor of Law, University
of Missouri-Kansas City School of Law,
Kansas City

Jerry J. McCoy, Washington, D.C.

Carolyn M. Osteen, Ropes & Gray LLP, Boston

Terry L. Simmons, Thompson & Knight LLP,
Dallas



15th Annual ALI-ABA Course of Study • June 9-10, 2005, in Seattle

Charitable Giving Techniques



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COURSE REGISTRATION FORM

- To register or order please clip, fill out, and mail this form together with payment to The American Law Institute-American Bar Association Committee on Continuing Professional Education: REGISTRAR, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099.
- Please attach names and addresses of additional registrants. Payment by check or credit card should accompany order or registration. Advance confirmation recommended for door registration.
- Please enter registration(s) for the ALI-ABA Course of Study, **Charitable Giving Techniques**, June 9-10, 2005, in Seattle. **Tuition:** \$995 (\$945 for members of the ABA Section of Real Property, Probate and Trust Law or ABA Section of Taxation).
 - I am a member of the ABA Section of Real Property, Probate and Trust Law Taxation **CK088**
 - I am an ABA member and wish to apply for section membership: I enclose a separate check payable to the American Bar Association.
 - Real Property, Probate and Trust Law: \$50 annual dues include subscriptions to *Probate and Property* and the Section's *Journal*.
 - Taxation: \$50 annual dues include subscriptions to *The Tax Lawyer* and the *Section of Taxation Newsletter*. I cannot attend this course. Please send me:
 - Audiocassettes of the program, including the course materials, for \$499. **AK088**
 - Audio mp3 CD-ROM of the program, including the printed course materials, for \$499. **AK088CD**
 - Course materials *only* for \$119, available in late June. **SK088**

15% Discount for ALI-ABA In-House Members

My office is a member of ALI-ABA In-House. Payment is in the amount of the stated tuition or price, minus 15%. For more information about ALI-ABA In-House, visit www.ali-aba.org/aliaba/Cle_Menu?g.asp.

\$ _____ Total Check enclosed (*payable to ALI-ABA*)

PA residents only, add 7% sales tax to total amount (excluding course registrations).

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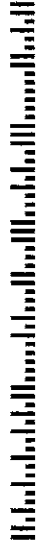
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CENTER FOR WORLD INDIGENOUS STUDIES

1001 Cooper Point Rd SW Ste 140 PMB 214

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PROGRAM

Thursday, June 9, 2005

7:30 a.m. Registration and Continental Breakfast

8:30 a.m. Introductory Remarks

8:35 a.m. **Basic Income Tax Rules** (Percentage Limitations, Appraisal Requirements, etc.) — *Ms. Osteen*

9:25 a.m. **Charitable Remainder Trusts**
— *Mr. Katzenstein*

10:15 a.m. Networking Break

10:30 a.m. Charitable Remainder Trusts (*continued*)

11:10 a.m. **Private Foundations, Donor-Advised Funds, and Supporting Organizations**
— *Ms. Bjorklund*

12:30 p.m. Lunch Break

2:00 p.m. **Charitable Gift Annuities**
— *Mr. Simmons*

3:15 p.m. Networking Break

3:30 p.m. **Property Contributions and Non-Trust Techniques** — *Mr. McCoy*

4:30 p.m. Questions and Answers

5:00 p.m. Adjournment for the Day

Friday, June 10, 2005

7:30 a.m. Continental Breakfast

8:00 a.m. **Charitable Lead Trusts** — *Mr. Beckwith*

9:30 a.m. **Ethical Considerations in Planned Giving** — *Faculty Panel*

10:30 a.m. Networking Break

10:45 a.m. **Case Studies in Planned Giving**
— *Faculty Panel*

12:00 noon Lunch Break

1:15 p.m. **Use of Qualified Plans in Charitable Giving** — *Professor Hoyt*

2:15 p.m. **Issues in the Administration of Estates with Charitable Beneficiaries**
— *Mr. Katzenstein*

2:45 p.m. Networking Break

3:00 p.m. **Charitable Planning Techniques with S Corporation Stock and Other Unusual Assets** — *Professor Hoyt*

4:15 p.m. Questions and Answers

4:30 p.m. Adjournment

Total 60-minute hours of instruction: 13.25, including one hour of ethics

CAN'T ATTEND? ORDER THE STUDY MATERIALS!

A book of specially prepared study outlines and related material will be distributed at the course site. To order these materials separately for \$119, please use the form provided; **shipping and handling are free!**

REGISTRATION—800-CLE-NEWS—www.ali-aba.org

Tuition for this course is \$995 (\$945 for members of the ABA Section of Real Property, Probate and Trust Law or ABA Section of Taxation). ABA members wishing to apply for membership in one of these sections may do so when they register for this course and take advantage of the reduced tuition. Tuition entitles registrants to admission to all sessions, a set of study materials, and Continental breakfasts and refreshment breaks daily. To register, simply return the form provided, with payment; **or register with a credit card by:**

- **Phone: 800-CLE-NEWS (800-253-6397)**
- **FAX: 215-243-1664**
- **Internet: www.ali-aba.org**

Registrations will be accepted at the door if space is available, but please call in advance to avoid disappointment. **All course accounts must be settled by the first session of the course to assure admittance to the classroom.**

Newly admitted lawyers (within the past two years) and retired senior lawyers (65 and over) are eligible for a 50% tuition discount and should include a note explaining their eligibility. Discounts may not be combined.

Services for Persons with Disabilities: If special arrangements are required for an individual with a disability to attend this program, please inform ALI-ABA of any special needs at least two weeks in advance. Write Alexander Hart, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099, or call (215) 243-1630 or (800) CLE-NEWS (253-6397), extension 1630 (*toll-free, U.S. and Canada*).

CANCELLATIONS

Cancellations received no later than **June 6** will be honored and tuitions refunded, less a \$50 cancellation fee. Cancellations received by noon **June 8** also will be honored and tuitions refunded, less a \$100 cancellation fee. Telephone cancellations (800-CLE-NEWS) will be honored under the above time limits and terms, but *must* be confirmed by letter; all requests for refunds must be received in writing and must be postmarked no later than **June 13**.

HOTEL ACCOMMODATIONS

A limited block of rooms has been reserved at the Hotel Monaco Seattle. Room rate: \$195 per night, single or double occupancy. These rooms will be held as a block, unless exhausted, until May 10, at which time they will be released to the general public. Registrants must make their own hotel reservations and indicate that they are attending the ALI-ABA Course of Study to qualify for rooms in the block.

Room reservations may be made by calling or writing to the Hotel Monaco Seattle, 1101 Fourth Ave. (at Spring St.), Seattle, WA 98101; phone (206) 621-1770 or (800) 945-2240; FAX (206) 621-7779. Confirmations will be sent by the hotel. Please read the cancellation policy carefully.

DISCOUNTED AIRFARES

For ALI-ABA discounted airfares, please call: DELTA 1-800-241-6760, re: File #205996A; UNITED 1-800-521-4041, re: File #535DG. Restrictions may apply.

TUITION ASSISTANCE

Tuition assistance for ALI-ABA courses, **based on need**, is available on application. We are particularly interested in applications from minority lawyers, public interest lawyers, government lawyers, and recently admitted solo practitioners. To apply, please request application form: Tuition Assistance, Alexander Hart, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099, or call (215) 243-1630 or (800) CLE-NEWS (253-6397), extension 1630. **All applications must be received by mail no later than three weeks before the course begins. FAX copies are not acceptable. Applications must be accompanied by a \$25 nonrefundable processing fee (waived for full-time J.D. candidates).**

MANDATORY CLE AND CPE CREDIT

Virtually all ALI-ABA Courses of Study are fully accredited in mandatory continuing legal education (MCLE) jurisdictions (including Washington and California) for varying numbers of credit hours. To obtain specific information on CLE, CPE, or other professional accreditation of this course, please write to: Mandatory CLE Credit, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099.

ALI-ABA is registered with the **National Association of State Boards of Accountancy (NASBA)** as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417; www.nasba.org. For more information regarding ALI-ABA's administrative policies, such as complaint and refund, please call Customer Service at (800) CLE-NEWS. **CPE credit hours for this course: 15 hours in Taxation (live presentation only).**

ADDITIONAL INFORMATION AND WEB REGISTRATION

For further information write Alexander Hart, Director, Courses of Study, ALI-ABA, 4025 Chestnut Street, Philadelphia, PA 19104-3099; or telephone (215) 243-1630 or (*toll free, U.S. and Canada only*) (800) CLE-NEWS (253-6397), extension 1630. **To view full details and updates and/or register online, go to www.ali-aba.org/aliaba/ck088.htm.**

**Here's what registrants have said
about recent presentations of this course:**

- "I have attended this course many times over (6 or more) the past 14 years or so—always excellent, keeps me up-to-date in efficient and stimulating fashion. Please keep this course going!"
- "Tremendous program. Its quality is directly attributable to the great speakers. The 'panels' are fantastic – the program was SUPERB! Thanks."
- "I was impressed by the depth of content of the materials (book) and the speakers. I had been getting fairly tired of seminar materials largely being a reproduction of their power-point presentations, I am grateful to have a superb reference book for the next time an issue arises in my practice."
- "Group panel discussions were very informative – probably the best ALI-ABA has ever presented."
- "Incredibly knowledgeable staff – good opportunity for questions."
- "I've attended every seminar since 1997. Faculty is outstanding and very good at giving practical advice."
- "I've never attended an ALI-ABA course which wasn't excellent."

NETWORKING OPPORTUNITIES

Networking is an important reason to attend this and every other ALI-ABA course of study. The registrants for last year's presentation of this course came from **32** states!

AUDIOCASSETTE TAPES and **AUDIO mp3 CD-ROMs** of this course will be available with the study materials approximately four to six weeks after the program for \$499, about **one-half** the tuition. Recordings are nonreturnable, but will be replaced if defective. To order, please see the form; **shipping and handling are free!**

Suggested Prerequisite: Limited experience in legal practice in subject matter or completion of Basic CLE Course in subject matter

Educational Objectives: Acquisition of knowledge and skills to develop proficiency as a practitioner; maintenance of professional competence as a practitioner

JOIN ALI-ABA IN-HOUSE — AND SAVE!

Save 15% on ALI-ABA courses and products when your office becomes a member of ALI-ABA In-House! **For courses of study, these savings typically total \$125 or more per course registration.** If your office is already a member of ALI-ABA In-House, simply check the discount request box on the attached registration form. For more information about ALI-ABA In-House, call (215) 243-1614 or (800) CLE-NEWS (253-6397), ext. 1614 (toll-free, U.S. and Canada); e-mail in-house@ali-aba.org; or visit www.ali-aba.org/aliaba/Cle_MenuPg.asp

OTHER ALI-ABA COURSES OF STUDY

Basic Estate and Gift Taxation and Planning

June 1-3, 2005, Charleston, South Carolina

Advanced Estate Planning Practice Update—Spring 2005

June 2, 2005, three hours, live via satellite and webcast

Estate Planning in Depth

June 19-24, 2005, Madison, Wisconsin

Skills Training for Estate Planners (STEP)

June 27-July 1 and continuing July 18-21, 2005, Atlanta

Estate Planning for the Family Business Owner

July 13-15, 2005, Boston

Representing Estate and Trust Beneficiaries and Fiduciaries

July 21-22, 2005, San Francisco

International Trust and Estate Planning

August 25-26, 2005, Seattle

Sophisticated Estate Planning Techniques

September 8-9, 2005, Boston