

ALI-ABA Course of Study
Sophisticated Estate Planning Techniques

Cosponsored by Massachusetts Continuing Legal Education, Inc.

September 10 - 11, 2009
Boston, Massachusetts

Ten Charitable Techniques You Should Think About Using Everyday

By

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

Ten Charitable Techniques You Should Think About Using Everyday

I. Overview.

A. A Short Tax Refresher.

1. What Do I Want To Give?
 - a. Ordinary Income Property.
 - b. Capital Gain Property.
 - c. Income in Respect of a Decedent.
2. To Whom?
 - a. Public Charity.
 - b. Private Foundation.
3. How Is The Gift To Be Arranged?
 - a. Outright or in Trust.
 - b. Partial Interest.
 - c. Benefits to Donor.
 - d. Fulfilling a Pledge.