

TABLE OF CONTENTS

PREFACE by Paul G. Schervish	ix
INTRODUCTION by Debra Ashton	xi
PART I: THE PREPARATION STAGE	
INTRODUCTION	1
CHAPTER I-1 If You Do Not Have A Planned Giving Program	3
CHAPTER I-2 The Role Of The Board Of Trustees	10
CHAPTER I-3 Do You Need A Fund Raising or Planned Giving Consultant?	20
CHAPTER I-4 Developing A Master Plan	28
CHAPTER I-5 How To Identify Planned Giving Prospects	51
CHAPTER I-6 Selecting Legal Counsel	69
PART II: UNDERSTANDING THE GIFT OPTIONS	
INTRODUCTION	75
CHAPTER II-1 Creating An Effective Proposal	77
CHAPTER II-2 General Tax Considerations	81
CHAPTER II-3 Generation-Skipping Transfer Tax	110
CHAPTER II-4 Gifts Of Securities	118
CHAPTER II-5 Life Insurance	137
CHAPTER II-6 Gifts Of Real Estate	157
CHAPTER II-7 Pooled Income Funds	183
CHAPTER II-8 Charitable Gift Annuities	208
CHAPTER II-9 Charitable Remainder Trusts	247
CHAPTER II-10 Bequests	271
CHAPTER II-11 Charitable Lead Trusts	293
CHAPTER II-12 Income In Respect Of A Decedent	306

PART III: RUNNING A SUCCESSFUL PLANNED GIVING PROGRAM

INTRODUCTION 313

CHAPTER III-1 How To Create Effective Print Materials For Your Planned Giving Program 315

CHAPTER III-2 How To Use Volunteers In Planned Giving 331

CHAPTER III-3 Cultivation And Stewardship 347

CHAPTER III-4 Working With Your Colleagues 363

CHAPTER III-5 Integrating Planned Giving Into A Campaign 369

CHAPTER III-6 Planned Giving In A One-Person Shop 383

CHAPTER III-7 Planned Giving And Major Gifts: Adversaries Or Partners 388

CHAPTER III-8 The Ultimate Gift 395

CHAPTER III-9 Managing Your Planned Giving Assets 402

CONCLUSION 410

PART IV: ESSENTIAL RESOURCES

INTRODUCTION 411

APPENDIX I Associations And Networking 412

APPENDIX II Planned Giving Software 420

APPENDIX III Bibliography 430

APPENDIX IV Planned Giving/Fund Raising Consultants 435

APPENDIX V Specimen Agreements 458

INDEX 546

ABOUT THE AUTHOR 551