



COOL CHARITABLE CONTRIBUTION STRATEGIES IN THE NEW TAX CLIMATE

May 22, 2019

Conrad Teitell, a Principal in the Stamford office of Cummings & Lockwood will be speaking at the 38th Annual Attorney/Trust Officer Liaison Conference which will be held Thursday, August 22 - Saturday, August 24, 2019 at The Breakers in Palm Beach, Florida. Conrad's presentation is scheduled for Friday, August 23, 2019 from 2:25 p.m. - 3:40 p.m. and is entitled "Cool Charitable Contribution Strategies in the New Tax Climate".

Below is a brief description on the topic:

- Full coverage of the six types of Charitable Remainder Unitrusts, the Charitable Remainder Annuity Trust, Charitable Gift Annuities and Remainder Interests in Personal Residences and Farms. Choosing the appropriate plan for your client.
- Early termination of charitable remainder trusts (dividing the then assets between life beneficiary and charitable remainder organization) or giving the remaining life interest to the charitable remainder organization. Planning techniques and avoiding pitfalls.
- Advantages of direct gifts to charities from IRAs by individuals age 70% or older; plus the proposed Legacy IRA that would enable taxpayers to make tax-free transfers from IRAs to fund life-income charitable gifts.
- Charitable remainder trusts to the rescue for no-longer available 1031 exchanges.

Location

The Breakers
1 South County Road
Palm Beach, Florida 33480