



PHILANTHROPIC GIVING

Attorneys in Cummings & Lockwood's Philanthropic Giving practice help individuals and families with all aspects of their charitable giving and meeting their philanthropic goals. From lifetime and testamentary single donations to public charities to the establishment of private foundations, Cummings & Lockwood has extensive experience structuring the charitable gift or donation to ensure that it meets the needs of the client in the most tax-efficient manner possible and achieves the intended goals of the gift. Our attorneys assist clients in the creation, implementation, monitoring and administration of various charitable structures, such as Charitable Remainder Trusts, Charitable Lead Trusts and Private Foundations.

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.