## CUMMINGS & LOCKWOOD LLC



## CHARITABLE PLANNING; PHILANTHROPIC GIVING

Charitable giving is a key component in many long-term family plans, and our sophisticated and accomplished charitable planning attorneys help clients use family offices and family business entities to further clients' charitable goals. Our family office practice not only covers charitable giving by a family office or family business, but also works together with family offices and separate private foundations and other charitable organizations of the families to harmonize family, charitable and business goals in a tax-efficient manner. We assist clients in the creation, implementation, monitoring and administration of various charitable structures, including charitable remainder trusts, charitable lead trusts, private foundations and donor advised funds.

Cummings & Lockwood - The Choice for sophisticated legal counsel.