

# **Charitable Planning – Income Tax Considerations - Part 2**

**for the National Multiple Sclerosis Society**

**Practical Charitable Planning  
Ideas**

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**Law Easy**



[ChronicIllnessPlanning.org](http://ChronicIllnessPlanning.org)

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# QCDs = Qualified Charitable Distributions

- What is a QCD?
- Why is it so beneficial?
- How do you donate using a QCD?

# Split interest giving and CRTs

- What is a split interest gift?
- What is a CRT?
- How in simple terms does a CRT work?
- What do you need to be careful of now with CRTs?

# Gift annuities

- What are charitable gift annuities (“CGAs”)?
- Why might you consider a CGA?
- Do you understand the economics of the CGA?

# Grantor Charitable lead trust (“CLT”)

- What is a charitable lead trust?
- What is a grantor charitable lead trust?
- How might a grantor CLT work?

# Non-grantor trust

- What is a non-grantor trust?
- How can this technique salvage charitable contribution deductions?
- In broad terms how might this planning technique work?

# Endowment construct to give more to charity

- How do endowments view and determine charitable giving?
- How can you apply this idea to your planning to increase what you can safely donate?

# Additional information

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